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ORIGINAL EXHIBITS

Supreme Court of the United States

OCTOBER TERM, 1935

No. 686

FRED O. MORGAN, DOING BUSINESS AS FRED O. MORGAN SHEEP COMMISSION COMPANY, ET AL., APPELLANTS,

vs.

THE UNITED STATES OF AMERICA AND THE SECRETARY OF AGRICULTURE

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF MISSOURI

FILED JANUARY 6, 1936.

SUPREME COURT OF THE UNITED STATES

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COMPARING THE REVENUE YIELD OF RATES PRESCRIBED IN ORDER OF JUNE 14, 1933, AND THOSE SET FORTH IN PRECEDING TARIFFS AS DEDUCTED BY APPLYING THE RESPECTIVE RATES TO TRANSACTIONS ACTUALLY HANDLED THROUGHOUT THE YEAR 1931 BY 57 AGENCIES

Agency No.	CATTLE AND CALVES: No. of Head Embraced in Test	GROSS REVENUE YIELD OF: Tariff No. 2,	Tariff No. 3,	Order 6/14/33	REDUCTION EFFECTED BY ORDER OF 6/14/1933: Tariff No. 2.	Percent.	Tariff No. 3.	Percent.	HOGS: No. of Head Embraced in Test	GROSS REVENUE YIELD OF: Tariff No. 2,	Tariff No.
1	-	-	-	-					-	-	
4	32 979	$ 19 188 88	$ 18 211 10	$ 15 388 80	$ 3 799 78	19.80 %	$ 2 822 20	15.50%	8 654	$ 1 639 66	$ 1 458
5	-	-	-	-					-	-	
6	10 177	6 596 39	6 085 26	5 269 01	1 327 38	20.12	786 25	12.38	7 749	3 128 39	1 78
7	16 377	8 494 05	8 434 80	7 480 75	1 013 30	11.93	953 45	11.30	36 628	10 [illegible] 56	8 700
9	2 190	1 474 39	1 354 95	1 179 80	294 59	19.98	187 15	11.78	12 057	3 039 87	2 678
12	58 757	34 133 79	32 121 80	26 405 15	7 728 64	22.64	5 716 65	17.78	27 615	6 847 07	5 703
13	56 697	32 522 63	31 009 90	26 663 20	5 859 43	18.02	4 346 60	14.02	40 719	10 669 34	8 743
14	38 329	21 813 90	20 821 25	16 611 65	5 208 25	23.87	3 909 60	19.05	27 792	6 260 24	5 309
15	12 624	7 513 15	7 196 05	6 216 60	1 296 55	17.26	968 45	13.48	20 206	5 588 90	4 715
16	34 456	14 916 29	13 867 80	11 854 80	3 060 49	20.52	2 013 00	14.52	7 826	2 196 14	1 837
17	9 998	5 686 78	5 511 40	4 818 85	867 38	15.26	692 55	12.57	6 149	1 649 94	1 383
18	47 215	29 712 19	27 877 25	24 200 70	5 511 49	18.56	3 676 55	13.19	10 810	2 511 70	2 165
19	9 927	5 699 45	5 552 45	4 819 00	1 080 45	18.31	833 45	14.74	3 229	818 30	670
20	27 788	16 671 23	15 492 85	13 155 80	3 515 83	21.09	2 337 25	15.09	3 511	845 75	749
23	24 92	[illegible] 340 34	15 011 40	13 335 60	3 005 34	17.53	1 675 80	11.16	1 811	510 75	424
25	42 309	25 601 29	25 117 90	21 837 05	4 764 24	17.91	3 280 85	13.06	15 307	4 190 16	3 546
26	28 [illegible]	15 517 02	15 098 35	12 838 25	2 678 77	17.26	2 260 10	14.97	20 091	5 033 68	4 316
29	24 914	14 481 60	13 971 35	12 089 90	2 391 70	16.52	1 881 45	13.47	12 426	3 008 78	2 550
30	22 527	13 330 01	12 735 45	10 890 65	3 039 36	21.82	1 844 80	14.49	3 318	1 018 66	784
33	1 306	774 70	738 95	621 80	153 20	19.78	117 45	15.89	1 790	474 90	408
34	27 151	16 783 12	15 687 30	13 850 70	2 932 42	17.47	1 836 60	11.71	10 996	2 757 34	2 241
36	56 606	32 700 79	30 598 55	25 994 60	7 706 19	22.87	4 603 95	15.04	11 591	3 149 18	2 674
39	2 121	1 101 50	1 082 95	956 65	144 85	13.15	126 30	11.66	25	10 58	8
40	58 667	33 042 08	31 353 70	25 686 85	7 355 23	22.27	5 666 85	18.07	10 738	2 839 92	2 382
43	-	-	-	-	-		-		-	-	
44	6	3 30	3 85	3 85	55	16 67	-	-	5	1 45	1
46	99 151	60 255 76	55 912 05	48 441 39	11 814 37	19.61	7 470 65	13.36	33 425	8 340 33	6 95
48	23 224	23 599 43	21 749 70	18 786 55	4 812 88	20.39	2 963 15	13.62	5 712	1 428 80	1 24
51	19 992	10 417 49	10 469 10	9 277 50	1 139 99	10.94	1 191 60	11.38	126 624	36 388 32	30 07
52	18 387	10 888 11	10 312 10	8 923 45	1 964 66	18.04	1 388 65	13.47	6 309	1 656 08	1 41
53	37 110	18 839 88	16 878 00	15 031 50	3 808 08	20.21	1 843 50	10.92	26 881	4 719 55	3 62
54	118 497	71 096 79	64 556 95	53 997 50	17 099 29	24.05	10 561 45	16.36	27 [illegible]	5 799 30	4 68
55	33 493	22 155 06	20 134 35	17 531 15	4 623 91	20.87	2 603 20	12.33	8 [illegible]	1 440 69	1 22
56	28 721	18 466 85	15 175 65	13 438 85	5 028 00	27.23	2 [illegible]	16.92	[illegible]	1 889 53	1 57
59	138 747	82 456 67	75 395 00	64 889 75	17 566 92	21.30	12 505 25	13.93	[illegible]	15 787 42	12 95
60	14 740	9 163 42	9 005 10	7 748 00	1 415 42	15.45	1 257 10	13.96	19 [illegible]	5 592 28	4 72
61	10 493	5 085 56	4 910 75	4 414 40	671 16	13.20	496 35	10.11	[illegible] 181	1 956 75	1 70
62	28 277	17 130 78	16 214 05	13 859 45	3 271 33	18.51	2 354 60	14.52	[illegible]	4 284 76	3 63
63	97 518	54 024 12	49 755 85	42 130 55	11 893 57	22.02	7 625 30	15.33	[illegible] 140	25 314 21	22 06
65	36 782	21 807 47	20 261 80	17 578 75	4 228 72	19.39	2 682 85	13.24	7 [illegible] 304	1 [illegible] 65	1 49
66	1 671	1 069 75	972 60	849 50	221 25	20 68	124 10	12.76	[illegible] 85	237 75	20
67	35 [illegible]	222 10	223 55	195 50	26 60	11.98	27 05	12.55	5 [illegible]	1 [illegible] 98	1 45
[illegible]	[illegible] 52	20 [illegible] 83	18 742 40	16 259 75	3 788 93	18.90	2 482 65	13.26	13 17[illegible]	3 [illegible] 16	2 76
[illegible]	[illegible] 857	33 [illegible] 75	29 926 90	25 725 85	8 051 87	23.84	4 201 05	14.04	29 [illegible]	4 878 10	4 07
72	[illegible] 830	1 [illegible] 80	1 028 90	916 85	300 95	24.71	171 95	15.79	1 046	252 60	22
[illegible]	75 [illegible]	43 784 58	40 [illegible] 20	33 592 60	10 191 98	23.28	6 699 60	16.63	18 [illegible]	4 308 00	3 75
74	6 709	4 400 01	[illegible] 094 25	3 553 25	846 76	19.24	541 00	13.21	2 591	672 25	57
75	20 183	12 287 93	[illegible] 338 05	9 629 00	2 658 93	21.64	1 709 05	15.07	5 145	1 359 38	1 17
[illegible]	7 725	4 806 09	[illegible] 547 30	4 093 10	712 99	14.84	554 20	11.93	[illegible] 856	2 [illegible] 66	1 73
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 50	14.38	[illegible] 168	2 [illegible] 98	1 84

6	10 177	5 866 38	5 866 38	5 269 01	1 327 38	20.12	786 26	12.98	7 749	3 128 39	1 766	
7	15 377	8 454 05	8 454 80	7 480 75	1 013 30	11.93	953 45	11.30	36 625	10 [illegible] 56	8 700	
9	2 190	1 474 39	1 384 95	1 179 80	294 59	19.98	187 15	11.78	12 057	3 089 87	2 678	
12	58 757	34 133 79	32 181 80	26 405 15	7 726 64	22.64	5 718 65	17.78	27 615	6 847 07	5 705	
13	56 897	32 522 63	31 009 80	25 663 20	5 859 43	18.02	4 346 60	14.02	40 719	10 869 34	8 743	
14	35 329	21 813 90	20 821 25	16 611 65	5 208 25	23.87	3 909 60	19.05	27 792	6 260 24	5 309	
15	12 624	7 513 15	7 186 05	6 216 60	1 296 55	17.26	968 45	13.48	20 205	5 588 80	4 715	
16	24 456	14 915 29	13 867 80	11 854 80	3 060 49	20.52	2 013 00	14.52	7 826	2 196 14	1 937	
17	9 998	5 686 78	5 511 40	4 818 85	867 38	15.26	692 55	12.57	6 149	1 649 94	1 383	
18	47 215	29 712 19	27 877 25	24 200 70	5 521 43	18.58	3 675 55	13.19	10 810	2 611 70	2 165	
19	9 927	5 899 45	5 652 45	4 819 00	1 080 45	18.31	833 45	14.74	3 229	818 30	670	
20	27 785	16 671 23	15 492 85	13 156 60	3 515 83	21.09	2 337 25	15.09	3 511	845 75	749	
23	24 92[illegible]	[illegible] 170 34	15 011 40	13 338 60	2 085 34	17.53	1 675 80	11.16	1 811	510 75	424	
25	42 309	25 601 29	25 117 90	21 837 05	4 [illegible] 04	17.91	3 280 85	13.06	15 307	4 190 16	3 546	
26	28 [illegible]	15 517 02	15 098 35	12 838 25	2 [illegible] 77	17.26	2 260 10	14.97	20 091	5 033 68	4 316	
29	24 914	14 481 60	13 971 35	12 089 80	2 391 70	16.52	1 881 45	13.47	12 426	3 008 79	2 550	
30	22 527	13 930 01	12 735 45	10 890 65	3 [illegible] 36	21.82	1 844 80	14.49	3 318	1 018 68	794	
33	1 308	774 70	738 95	621 80	153 20	19.78	117 45	15.89	1 790	474 90	408	
34	27 151	18 723 12	15 687 30	13 880 70	2 932 42	17.47	1 836 80	11.71	10 996	2 757 34	2 241	
38	55 606	32 [illegible] 79	30 598 55	26 994 60	7 706 19	22.87	4 603 95	15.04	11 591	3 149 18	2 674	
39	2 [illegible] 21	1 101 50	1 082 95	986 65	144 85	13.15	126 30	11.66	35	10 58	8	
42	58 667	33 042 08	31 353 70	25 686 85	7 355 23	22.27	5 666 85	18.07	10 738	2 839 98	2 383	
43	-	-	-	-	-		-	-	-	-	-	
44	6	3 30	3 85	3 85	55	16 67	-	-	5	1 45	1	
46	99 151	60 255 76	55 912 66	48 441 39	11 814 37	19.61	7 470 65	13.36	33 425	8 340 33	6 967	
48	23 224	23 599 43	21 749 70	18 786 55	4 812 88	20.39	2 963 15	13.62	5 712	1 428 80	1 241	
51	19 992	10 417 49	10 489 10	9 277 80	1 139 99	10.94	1 191 60	11.38	120 624	36 388 32	30 073	
52	18 387	10 888 11	10 512 10	8 923 45	1 964 66	18.04	1 388 65	13.47	6 309	1 656 08	1 417	
53	27 110	18 839 88	16 875 60	15 031 50	3 808 08	20.21	1 843 50	10.92	16 981	4 719 55	3 627	
54	118 487	71 096 79	66 556 95	58 997 50	17 059 29	24 05	10 561 45	16.36	27 [illegible]	5 799 30	4 686	
56	33 493	22 155 08	20 134 35	17 531 15	4 623 91	20.87	[illegible] 60[illegible] 20	10.33	6 [illegible]	1 440 59	[illegible] 226	
58	28 721	18 466 85	15 175 65	13 438 85	5 028 00	27.23	[illegible] 78[illegible] 80	16.92	[illegible]	1 886 53	[illegible] 579	
59	138 747	82 456 67	75 395 00	64 889 75	17 566 92	21.30	11 505 25	13.95	59 [illegible]	15 787 42	12 950	
60	14 740	9 163 42	9 005 10	7 748 00	1 416 42	15.45	1 257 10	13.96	19 [illegible]	5 599 26	4 727	
61	10 493	5 085 56	4 910 75	4 414 40	671 16	13.20	496 35	10.11	[illegible] 183	1 956 75	1 704	
62	28 277	17 130 78	16 214 65	13 859 45	3 271 33	18.51	2 354 60	14.52	[illegible]	4 284 76	3 631	
63	97 518	54 024 12	49 766 85	42 130 55	11 893 57	22.02	7 [illegible] 30	15.33	140 [illegible]	25 314 21	22 064	
65	34 [illegible]	21 807 47	20 861 60	17 578 75	4 228 72	19.39	2 682 85	13.24	7 [illegible]	[illegible] 358 65	1 492	
66	1 631	1 069 75	972 60	849 50	221 25	20 69	124 10	12.76	[illegible] 35	237 75	203	
67	[illegible] 32	[illegible] 222 10	223 55	195 50	26 60	11.98	[illegible] 21 05	12.35	5 [illegible]	[illegible] 734 98	1 456	
[illegible]	[illegible] 78	20 [illegible] 63	18 742 40	16 269 75	3 788 93	14.30	2 482 65	13.26	13 17[illegible]	3 274 16	2 784	
[illegible]	[illegible] 257	[illegible] 73	29 936 90	25 725 85	8 051 87	23.94	4 201 05	14.04	29 [illegible]	4 878 10	4 075	
72	[illegible] 930	[illegible] 90	1 093 90	916 85	300 95	24.71	171 95	15.79	1 046	282 60	223	
[illegible]	[illegible] 037	43 784 58	40 [illegible] 20	33 592 60	10 131 98	23.28	6 699 60	16.63	18 [illegible]	4 308 00	3 750	
74	6 709	4 400 01	[illegible] 094 05	3 553 25	[illegible] 846 76	19.24	541 00	13.21	2 591	672 25	572	
75	[illegible] 183	12 287 93	11 [illegible] 05	9 629 00	2 658 93	21.64	1 709 05	15.07	5 145	1 359 38	1 173	
76	7 725	4 806 03	[illegible] 547 30	4 093 10	712 99	14.84	554 20	11.93	7 [illegible]	[illegible] 230 66	1 733	
77	21 397	12 299 87	11 542 15	9 888 65	[illegible] 411 22	19.63	1 653 50	14.33	9 [illegible]	[illegible] 219 95	1 847	
[illegible]	[illegible] 776	[illegible] 340 12	[illegible] 017 15	[illegible] 474 50	[illegible] 865 62	19.94	542 65	13.51	3 093	[illegible] 26 22	[illegible]	
[illegible]	[illegible] 599	5 [illegible] 84	[illegible] 428 00	4 716 20	1 158 60	19.72	711 80	13.11	[illegible] 992	750 20	[illegible] 034	
[illegible]	[illegible] 336	[illegible] 354 32	[illegible] 301 65	42 183 55	14 171 25	25.15	8 118 10	16.14	30 721	[illegible] 604 69	6 48[illegible]	
83	[illegible] 126	[illegible] 013 35	26 373 35	22 286 25	[illegible] 727 00	25.75	4 087 10	15.50	3 782	[illegible] 370 42	[illegible] 82	
84	[illegible] 225	35 [illegible] 1	[illegible] 435 [illegible]	27 931 75	8 055 38	22.38	4 476 90	13.91	8 876	[illegible] 256 98	1 936	
87	[illegible] 214	[illegible] 678 [illegible]	48 [illegible]	408 75	149 25	26.84	75 60	15.67	217	58 18	50	
TOTAL 57	1 766 747	$1 069 16[illegible]	[illegible] 988 285 [illegible]	843 020 35	$ 225 241 44	21.06¢	$ 144 365 15	14.61¢	887 799	$ 227 282 32	$ 190 212	
AVG PER HEAD	-	60.55¢	55.97¢	47.79¢	12.76¢	-	8.18¢	-		25.60¢	21.	

Ex 201 - 7/27/34

STATEMENT NO. 1
Sheet 1 of 2

NO. 511, SECRETARY'S ORDER OF JUNE 14, 1933.

JUNE 14, 1933, AND THOSE SET FORTH IN PRECEDING TARIFFS NOS. 2 AND 3, RESPECTIVELY.
ES ACTUALLY HANDLED THROUGHOUT THE YEAR 1931 BY 57 AGENCIES ACTIVE AT END OF 1931

			GROSS REVENUE YIELD OF			REDUCTION EFFECTED BY ORDER OF 6/14/1933			
OF 6/14/1933		No. of Head Embraced in Test	Tariff No. 2,	Tariff No. 3,	Order 6/14/33	Tariff No. 2,	Percent	Tariff No. 3,	Percent
No. 3.	Percent								
822 30	15.50%	8 684	$ 1 639 68	$ 1 456 80	$ 1 763 58	$ 276 08	16.84%	$ 95 22	6 53%
786 25	12.98	7 749	3 128 79	1 78[illegible]	1 712 20	416 59	19.57	44 95	2.56
963 48	11.30	36 625	16 [illegible]	8 700 90	8 728 65	1 598 31	15.48	27 76	0 32
157 15	11.78	12 057	3 089 87	2 678 10	2 629 32	410 55	13.61	48 78	1 82
718 65	17.78	27 615	6 847 07	5 703 15	5 594 14	1 252 93	18.30	111 01	1.95
346 60	14.02	40 719	10 869 34	8 [illegible] 41	8 528 38	2 140 96	20.07	215 07	2.46
909 60	19.05	27 793	5 260 24	5 309 70	5 280 88	979 36	15.64	28 82	0.54
968 45	13.48	20 206	5 [illegible] 80	4 715 60	4 682 43	876 47	15.77	33 17	0.70
013 00	14.52	7 826	2 196 14	1 837 90	1 836 04	361 10	16.44	2 86	0.15
692 55	12.57	6 149	1 649 94	1 383 95	1 397 65	252 31	15.29	13 [illegible]	0 99
676 55	13.39	10 810	2 611 70	2 165 05	2 037 49	474 21	18.88	127 56	5.89
833 45	14.74	3 229	818 30	679 [illegible]	682 81	165 79	20.26	17 74	2.65
337 25	15.09	3 811	845 75	745 [illegible]	719 65	126 10	14.91	29 42	3.93
575 80	11.16	1 811	510 75	424 [illegible]	419 68	91 07	17.73	4 87	1.15
280 85	13.06	15 307	4 190 16	3 546 70	3 511 13	679 03	16.21	35 57	1.00
260 10	14.97	20 091	5 [illegible] 88	4 316 45	4 293 17	740 88	14.71	23 28	0.54
881 48	13.47	12 426	3 [illegible] 78	2 [illegible] 80	2 520 96	[illegible] 83	16.21	29 54	1.16
844 80	14.49	3 318	1 018 68	784 70	780 40	[illegible] 26	23.39	4 30	0.55
117 45	15.89	1 790	474 90	408 10	396 00	78 90	16.61	12 10	2.96
836 60	11.71	10 996	2 787 54	2 241 95	2 108 78	648 58	23.52	133 20	5.94
603 95	15.04	11 591	3 148 18	2 674 95	2 648 28	506 90	16.10	32 67	1.22
126 30	11.66	[illegible] 25	10 58	8 65	8 65	1 70	16.11	-	-
666 85	18.07	10 738	2 [illegible] 88	2 383 18	2 329 98	509 96	17.96	53 19	2.23
-	-	-	-	-	-	-	-	-	-
		[illegible] 5	1 45	1 25	1 25	20	13.79	-	-
470 65	13.36	33 425	8 340 33	6 967 90	6 721 97	1 618 46	19.41	236 03	3.39
963 15	13.62	5 712	1 428 80	1 241 65	1 [illegible] 90	232 60	16.32	48 78	3.93
191 60	11.38	[illegible] 624	36 388 32	30 [illegible] 83	30 [illegible] 04	5 028 28	16.57	[illegible]	0.[illegible]
389 65	13.47	6 309	1 656 08	1 [illegible] 95	1 403 91	252 17	15.23	14 04	0.99
843 50	10.92	16 881	4 719 55	3 627 90	3 484 03	1 236 52	26.18	143 87	3.97
861 45	16.36	23 [illegible] 24	5 799 30	4 [illegible] 65	4 [illegible] 70	1 314 60	22.67	201 95	4.31
60[illegible] 20	12.33	6 [illegible] 42	1 440 89	1 [illegible] 60	1 172 33	268 26	22.88	54 27	4.42
[illegible] 80	16.92	[illegible]	1 [illegible] 53	[illegible] 40	1 [illegible] 63	367 30	19.43	56 77	3.89
505 25	13.95	[illegible]	15 757 42	12 950 20	12 [illegible] 36	3 184 08	20.21	376 88	2.91
257 10	13.96	19 [illegible]	5 [illegible] 26	4 727 60	4 724 76	867 52	15.51	[illegible] 84	0.06
496 35	10.11	[illegible] 491	1 950 75	1 [illegible] 10	1 690 21	266 54	13.62	13 89	0.82
354 60	14.52	[illegible]	4 [illegible] 76	3 631 80	3 [illegible] 60	632 16	14.75	20 80	0.57
625 30	15.33	117 [illegible]	25 314 21	22 084 65	20 686 20	4 656 01	18.39	1 396 48	6.33
682 85	13.24	[illegible] 7 304	[illegible] 353 65	1 492 75	1 [illegible] 56	471 29	25.83	116 29	7.80
124 10	12.76	[illegible] 965	237 75	[illegible] 70	208 38	32 37	13.62	1 88	0.[illegible]
29 05	12.55	5 [illegible]	[illegible] 734 98	1 456 55	1 [illegible] 15	279 80	16.13	1 40	0.10
482 65	13.26	13 17[illegible]	3 [illegible] 14	2 764 10	[illegible] 660 68	623 56	19.06	113 52	4.11
201 05	14.04	19 5[illegible]	4 [illegible] 10	4 [illegible] 30	3 860 00	1 018 10	20.87	215 30	5.26
171 95	15.79	1 046	252 60	223 05	214 13	38 47	15.23	8 92	4.00
699 60	16.63	18 [illegible]	4 308 00	3 750 15	3 322 24	985 76	22.88	427 91	11.41
541 00	13.21	[illegible] 581	[illegible] 672 25	572 60	559 93	112 32	16.71	12 67	2.21
709 85	15.07	5 145	1 [illegible] 38	1 [illegible] 10	[illegible] 130 39	228 99	16.85	[illegible] 89	[illegible]
		[illegible]	[illegible] 230 66	1 733 85	[illegible] 604 96	365 70	18.01	68 89	3.97

955 45	11.30	38 628	10 220 96	8 700 90	9 728 65	1 598 31	15.48	27 76	0 32
187 15	11.75	12 057	3 039 87	2 678 10	2 629 32	410 55	13.61	48 78	1 82
5 718 65	17.78	27 615	6 847 07	5 705 16	5 594 14	1 252 93	18.30	111 01	1.95
4 346 60	14.02	40 719	10 669 34	8 743 49	8 528 38	2 140 96	20.07	215 07	2.46
3 909 60	19.05	27 792	6 260 24	5 309 70	5 280 88	979 36	15.64	28 82	0.54
968 45	13.48	20 206	5 588 90	4 715 60	4 682 43	876 47	15.77	33 17	0.70
2 013 00	14.52	7 825	2 196 14	1 837 90	1 836 04	361 10	16.44	2 86	0.16
692 55	12.57	6 149	1 649 94	1 383 95	1 397 63	252 31	15.29	13 68	0.99
3 675 55	13.19	10 810	2 611 70	2 165 05	2 037 49	474 21	18.88	127 56	5.89
833 45	14.74	3 229	818 30	670 25	662 51	165 79	20.28	17 74	2.65
2 337 25	15.09	3 511	845 75	749 05	719 63	126 10	14.91	29 42	3.93
1 875 80	11.16	1 811	510 75	424 55	419 68	91 07	17.73	4 87	1.15
3 280 85	13.06	15 307	4 190 16	3 546 70	3 511 13	679 03	16.21	35 57	1.00
2 260 10	14.97	20 091	5 033 88	4 316 45	4 293 17	740 65	14.71	23 28	0.54
1 881 45	13.47	12 426	3 008 79	2 550 50	2 520 96	487 83	16.21	29 54	1.16
1 844 80	14.49	3 318	1 019 68	784 70	780 40	203 26	23.39	4 30	0.55
117 45	15.89	1 790	474 90	408 10	396 00	78 90	16.61	12 10	2.96
1 836 60	11.71	10 936	2 757 34	2 241 95	2 108 78	648 59	23.52	133 20	5.94
4 603 95	15.04	11 591	3 149 18	2 674 95	2 648 28	806 90	16.10	32 67	1.22
126 30	11.66	25	10 55	8 85	8 85	1 70	16.11	-	-
5 666 85	18.07	10 738	2 839 98	2 383 15	2 329 96	509 96	17.96	53 19	2.23
-	-	-	-	-	-	-	-	-	-
-	-	5	1 45	1 25	1 25	20	13.79	-	-
7 470 65	13.36	33 425	8 340 33	6 967 90	6 721 97	1 618 46	19.41	236 03	3.39
2 963 15	15.62	5 712	1 428 80	1 241 65	1 197 90	232 60	16.32	48 78	3.93
1 191 60	11.38	135 624	36 388 32	30 073 83	30 [illegible] 04	5 028 28	16.57	286 [illegible]	0.95
1 389 65	13.47	6 309	1 656 08	1 437 95	1 403 91	252 17	15.23	14 04	0.99
1 943 80	10.92	16 881	4 719 55	3 627 90	3 484 03	1 235 52	26.18	143 87	3.97
20 561 45	16.36	27 [illegible]	5 799 30	4 685 65	4 494 70	1 314 60	22.67	201 95	4.31
2 60[illegible] 20	12.33	6 [illegible]	1 440 59	1 226 50	1 172 33	268 28	22.98	54 27	4.42
2 [illegible] 60	15.92	[illegible]	1 889 93	1 579 40	1 532 63	367 30	19.43	56 77	3.59
10 505 85	13.93	69 [illegible]	15 757 43	12 950 20	12 573 35	3 184 08	20.21	376 85	2.91
1 257 10	13.95	19 [illegible]	5 599 28	4 727 60	4 724 76	867 52	15.51	2 84	0.06
496 35	10.11	191	1 956 75	1 704 10	1 690 21	266 84	13.62	13 89	0.82
2 354 60	14.52	[illegible]	4 284 76	3 631 80	3 652 60	632 16	14.75	20 80	0.57
7 525 30	15.33	149 [illegible]	25 314 21	22 064 65	20 656 20	4 656 01	18.39	1 396 45	6.33
2 682 65	13.24	7 [illegible]	[illegible] 65	1 492 75	1 376 86	479 29	25.83	116 39	7.80
124 10	12.76	[illegible]	237 75	208 70	205 38	32 37	13.62	1 65	0.82
21 05	12.55	5 [illegible]	[illegible] 98	1 456 55	1 455 15	279 80	16.13	1 40	0.10
2 482 65	13.25	13 17[illegible]	3 274 16	2 784 10	[illegible] 58	623 58	19.06	113 52	4.11
4 201 05	14.04	29 [illegible]	4 878 10	4 075 30	3 860 00	1 018 10	20.87	215 30	5.28
171 95	15.79	1 046	252 80	223 05	214 13	34 47	15.23	8 92	4.00
5 899 60	16.63	18 [illegible]	4 308 00	3 750 15	3 322 24	985 76	22.88	427 91	11.41
841 00	13.21	2 591	672 25	572 60	559 93	112 32	16.71	12 67	2.21
1 709 05	15.07	5 145	1 359 38	1 [illegible] 10	[illegible] 38	228 99	16.85	17 39	1.55
554 20	11.93	7 [illegible]	2 [illegible] 66	1 733 55	[illegible] 96	365 70	18.01	68 89	3.97
1 653 50	14.33	9 [illegible]	2 [illegible] 95	1 843 20	1 747 10	472 85	21.30	96 10	5.21
542 65	13.51	3 093	[illegible] 22	[illegible] 10	550 75	145 47	20.60	53 65	8.73
711 80	13.11	2 992	750 20	[illegible] 80	615 01	135 19	18.08	19 79	3.12
8 118 10	15.14	30 721	[illegible] 64	6 [illegible] 35	6 165 83	1 495 86	19.52	281 52	4.36
4 087 10	15.50	3 782	[illegible] 42	[illegible] 70	902 35	158 07	17.32	30 40	3.65
4 476 90	13.31	8 876	2 256 98	1 [illegible] 25	1 859 77	397 21	17.60	45 68	2.39
75 60	15.87	217	58 15	50 20	[illegible] 88	1 27	2.14	6 58	13.08
44 365 15	14.61%	887 799	$ 227 282 32	$ 190 211 83	$ 116 068 65	$ 41 217 87	18.13%	$ 4 746 98	2.49%
8.18%	-		25.60%	21.49%	30 96%	4.64%		0.53%	-

B. A. I. DOCKET NO. 311, SECRETARY'S ORDER OF JUNE 14, 1933

COMPARING THE REVENUE YIELD OF RATES PRESCRIBED IN ORDER OF JUNE 14, 1933, AND THOSE SET FORTH IN PRECEDING TARIFFS NOS. [illegible]
AS REFLECTED BY APPLYING THE RESPECTIVE RATES TO TRANSACTIONS ACTUALLY HANDLED THROUGHOUT THE YEAR 1931 BY 57 AGENCIES [illegible]

Agency No.	No. of Head Embraced in Test	S H E E P — GROSS REVENUE YIELD OF Tariff No. 2	Tariff No. 3	Order 6/14/33	REDUCTION EFFECTED BY ORDER OF 6/14/1933 Tariff No. 2	Percent	Tariff No. 3	Percent	T O T A L — GROSS REVENUE YI Tariff No. 2	Tariff No.
1	28 006	$ 2 393 75	$ 2 140 64	$ 1 849 70	$ 544 05	22.94%	$ 290 94	13.59%	$ 2 393 75	$ 2 140
4	1 131	119 95	111 03	94 22	25 73	21.45	16 81	15.14	20 948 16	19 780
5	210 823	17 819 07	16 224 22	13 968 80	3 852 27	21.62	2 255 42	13.9[illegible]	17 819 07	16 22[illegible]
6	1 174	296 59	260 45	229 10	66 49	22.49	33 35	13.04	9 020 77	8 07[illegible]
7	1 261	295 00	283 90	266 46	28 54	9.67	17 44	6.14	19 116 01	17 41[illegible]
9	597	152 75	140 20	131 85	20 90	13.68	8 35	5.96	4 667 01	4 15[illegible]
11	-	-	-	-	-	-	-	-	-	-
12	2 125	414 60	369 18	336 67	77 93	18 80	32 51	8.81	41 395 46	38 19[illegible]
13	5 871	1 155 10	1 024 15	927 66	227 44	19.69	96 49	9.42	44 347 07	40 77[illegible]
14	5 756	1 047 38	970 85	899 15	148 20	14.15	71 67	7.38	29 127 52	26 80[illegible]
15	3 948	686 49	638 73	583 32	103 17	15.03	55 41	8.68	13 758 54	12 53[illegible]
16	360	90 00	86 05	80 55	9 45	10.50	5 50	6.39	17 201 47	15 79[illegible]
17	439	109 75	100 30	89 25	20 50	18.68	11 05	11.02	7 446 42	6 99[illegible]
18	2 707	273 40	242 39	229 11	44 29	16.20	13 28	5.48	32 497 39	30 20[illegible]
19	741	146 90	138 37	124 33	22 57	15.36	14 04	10.15	6 864 65	6 46[illegible]
20	511	104 75	95 13	88 50	16 25	15.51	6 63	6.97	17 621 73	16 33[illegible]
23	870	131 75	120 85	109 67	22 08	16.76	11.18	9.25	16 813 44	15 55[illegible]
25	3 289	571 09	520 62	462 79	108 30	18.96	57 83	11.11	31 362 54	29 16[illegible]
26	3 392	442 70	400 22	365 52	77 18	17.43	34 70	8.67	30 993 54	19 81[illegible]
29	765	191 15	173 79	157 30	33 85	17.71	16 49	9.49	17 681 54	16 69[illegible]
30	533	133 20	127 75	119 20	14 00	10.51	8 55	6.69	15 081 87	13 64[illegible]
33	740	172 30	158 00	154 30	18 00	10.45	3 70	2.34	1 421 90	1 30[illegible]
34	220	54 65	50 95	46 65	8 00	14.64	4 30	8.44	19 595 11	17 98[illegible]
35	40 775	5 233 60	4 811 62	4 303 28	930 32	17.78	508 34	10.56	42 093 57	39 08[illegible]
37	391	76 10	70 40	66 70	9 40	12.35	3 70	5.26	1 188 15	1 16[illegible]
42	1 151	262 25	230 33	212 85	49 40	18.81	17 48	7.58	36 144 25	33 96[illegible]
43	116 313	15 186 87	13 674 62	12 340 29	2 846 58	18.74	1 334 33	11.[illegible]	15 186 87	13 87[illegible]
44	347 605	27 266 24	23 499 18	21 037 93	6 228 31	22.84	2 461 25	10.4[illegible]	27 270 99	23 50[illegible]
46	6 712	1 225 47	1 098 88	978 42	247 05	20.16	120 41	10.96	69 821 56	63 96[illegible]
48	400	82 55	80 27	75 15	7 40	8.96	5 12	6.38	25 107 49	23 07[illegible]
51	5 884	1 359 47	1 283 71	1 172 75	186 72	13.77	110 96	8.64	48 165 28	41 82[illegible]
52	4 167	708 05	675 79	623 36	84 69	11.96	52 43	7.76	13 252 24	12 40[illegible]
53	710	132 30	125 90	118 11	14 19	10.73	7 79	6.19	22 691 43	20 62[illegible]
54	559 690	46 379 22	41 399 54	35 881 66	10 497 66	22.63	5 517 88	13.32	123 275 31	110 64[illegible]
55	396	48 70	45 10	44 11	4 59	9.43	99	2.21	23 644 35	21 40[illegible]
56	4 915	464 70	418 66	357 23	107 47	23.13	61 43	14.74	20 821 48	18 17[illegible]
59	188 901	16 432 66	14 789 49	12 870 53	3 562 13	21.68	1 919 96	12.99	114 646 76	103 13[illegible]
60	737	188 85	172 75	164 65	34 20	18.11	18 10	10.48	14 944 58	13 90[illegible]
61	802	190 37	180 46	170 79	19 62	10.31	9 71	5.39	7 232 68	6 79[illegible]
62	3 044	689 14	659 64	609 02	80 12	11.63	50 62	7.67	22 104 68	20 50[illegible]
63	24 471	4 077 79	3 765 64	3 423 95	653 84	16.03	341 69	9.07	83 416 12	75 57[illegible]
65	1 183	213 33	198 34	175 31	38 02	17.83	23 03	11.61	23 876 45	21 95[illegible]
66	382	93 45	86 51	78 50	14 95	16.00	8 01	9.26	1 400 95	1 28[illegible]
67	500	123 40	117 35	108 05	15 35	12.44	9 30	7.93	2 080 45	1 79[illegible]
70	2 443	503 35	438 67	391 51	111 84	22.22	47 16	10.75	23 629 19	21 96[illegible]
71	1 429	305 65	277 50	251 15	54 50	17.83	26 35	9.50	39 961 47	34 27[illegible]
72	45	11 25	10 85	10 15	2 10	18.78	70	6.45	2 481 65	1 32[illegible]
73	3 819	397 70	372 05	336 25	61 45	15.49	35 80	9.62	48 490 28	44 41[illegible]
74	365	71 25	64 40	57 40	13 85	19.44	7 00	10.47	5 143 51	4 73[illegible]
75	2 494	328 17	302 87	273 06	55 11	16.79	29 81	9 84	13 975 48	12 75[illegible]
76	1 355	224 45	211 51	189 33	35 12	15.65	22 18	10.49	7 061 20	6 58[illegible]
77	1 288	226 35	209 43	193 47	32 88	14.53	15 96	7.62	14 746 17	13 59[illegible]
78	3 565	583 93	544 82	500 98	82 95	14.21	43 84	8 05	5 630 27	5 17[illegible]
[illegible]	2 201	334 16	275 04	248 70	85 46	25 57	26 34	9 58	6 959 16	5 [illegible]

1	38 006	$ 2 393 75	$ 2 140 64	$ 1 549 70	$ 544 05	22.94¢	$ 230 94	13.59¢	$ 2 393 75	$ 2 140
4	1 131	119 95	111 03	94 22	25 73	21.48	16 81	15.14	20 948 16	19 780
5	210 823	17 819 07	16 224 22	13 968 80	3 852 27	21.62	2 237 42	13.91	17 819 07	16 224
6	1 174	295 59	260 45	229 10	66 49	22.49	31 35	12.04	9 020 77	8 072
7	1 261	295 00	283 90	266 46	38 54	9.67	17 44	6.14	19 116 01	17 419
9	597	152 75	140 20	131 85	30 90	15.88	8 35	5.96	4 667 01	4 135
11	-	-	-	-	-	-	-	-	-	-
12	2 125	414 60	369 18	336 67	77 93	18 80	32 51	8.81	41 395 46	38 196
13	5 871	1 155 10	1 024 15	927 66	227 44	19.69	96 49	9 42	44 347 07	40 777
14	5 756	1 047 32	970 85	899 18	148 20	14.15	71 67	7.38	29 127 52	26 801
15	3 948	686 49	638 73	583 32	103 17	15.03	55 41	8.68	13 758 54	12 535
16	380	90 00	86 05	80 55	9 45	10.50	5 50	6.39	17 201 47	15 771
17	439	109 75	100 30	89 25	20 50	18.88	11 05	11 02	7 446 42	6 965
18	2 707	273 40	242 39	229 11	44 29	16.20	13 28	5.48	32 497 39	30 284
19	741	146 90	138 37	124 33	22 57	15.36	14 04	10.15	6 864 65	6 461
20	511	104 75	95 13	88 50	16 25	15.51	6 63	6.97	17 621 73	16 337
23	870	131 75	120 85	109 67	22 08	16.76	11 18	9 25	16 813 44	15 582
25	3 289	571 09	520 62	462 79	108 30	18.96	57 83	11.11	31 362 54	29 105
26	2 392	442 70	400 22	365 52	77 18	17.43	34 70	8.67	20 993 54	19 813
29	765	191 15	173 79	157 30	33 85	17.71	16 49	9.49	17 681 54	16 681
30	533	133 20	127 75	119 30	14 00	10.51	8 55	6 69	15 081 87	13 647
33	740	172 30	158 00	154 30	18 00	10.45	3 70	2.34	1 421 90	1 305
34	220	54 65	50 95	46 65	8 00	14.64	4 30	8 44	19 595 11	17 940
35	40 775	5 233 60	4 811 62	4 303 28	930 32	17.78	508 34	10.56	42 093 57	39 085
37	391	76 10	70 40	66 70	9 40	12.35	3 70	5.26	1 188 15	1 102
42	1 151	262 25	230 33	212 85	48 40	18.84	17 48	7 59	36 144 25	33 967
43	116 313	15 186 87	13 674 62	12 340 29	2 846 58	18.74	1 534 33	11.06	15 186 87	13 674
44	247 605	27 276 24	23 499 18	21 037 93	6 229 32	22.84	2 461 25	10.46	27 276 99	23 504
46	5 712	1 225 47	1 098 88	978 42	267 05	20.16	130 41	10 96	69 821 56	63 968
48	400	82 55	80 27	75 15	7 40	8.96	5 12	6 38	25 107 48	23 071
51	5 884	1 359 47	1 283 71	1 172 75	134 72	13.77	113 96	8 64	48 165 28	41 886
52	4 167	708 05	675 79	623 36	84 65	11.96	52 43	7 76	13 252 24	12 406
53	710	132 30	125 90	118 11	14 19	10 73	7 79	6 19	22 691 43	20 639
54	559 690	46 379 22	41 399 54	35 881 66	10 497 66	22.63	5 517 96	13 32	123 275 31	110 648
55	396	48 70	45 10	44 11	4 59	9.43	99	2 20	23 644 35	21 400
56	4 918	464 70	418 66	357 23	107 47	23.13	61 63	14.72	20 821 48	18 172
59	188 901	16 432 66	14 789 49	12 870 53	3 562 13	21.68	1 918 96	12 98	114 646 76	103 134
60	737	188 85	172 75	164 65	34 20	18.11	18 10	10 48	14 944 56	13 905
61	802	190 37	180 46	170 79	19 63	10.31	9 71	5 38	7 232 68	6 796
62	3 044	689 14	659 64	609 02	80 12	11.63	50 62	7 67	22 104 68	20 606
63	34 471	4 077 79	3 765 64	3 423 95	653 34	16.03	341 69	9.07	83 416 12	75 576
65	1 183	213 33	198 34	175 31	38 02	17.82	23 03	11.61	23 876 45	21 952
66	382	93 45	86 51	78 50	14 95	16.00	8 01	9.26	1 400 95	1 258
67	500	123 40	117 35	108 05	16 35	13.44	9 30	7.93	2 080 45	1 957
70	2 443	503 35	438 67	391 51	111 94	22.32	47 16	10.75	23 529 19	21 945
71	1 439	305 65	277 50	251 15	54 50	17.63	26 35	9 50	39 961 47	34 279
72	45	11 25	10 85	10 15	2 10	9.78	70	6 45	1 481 65	1 322
73	3 819	397 70	372 05	336 25	62 45	15.45	35 80	9 62	48 490 28	44 414
74	385	71 25	64 40	57 40	13 65	19 44	7 00	10.47	6 143 51	4 791
75	2 494	328 17	302 87	273 06	55 12	16 79	29 81	9 84	13 975 48	12 754
76	1 355	224 45	211 51	189 33	33 12	15 65	22 18	10.49	7 061 20	6 592
77	1 288	226 35	209 43	193 47	32 68	14.53	15 96	7.62	14 746 17	13 584
78	3 565	583 93	544 82	500 98	80 95	14.21	43 84	8 05	6 630 27	5 176
79	2 201	534 16	275 04	248 70	85 46	25 57	26 34	9 58	6 959 16	6 337
82	1 993	366 22	344 34	322 72	43 50	11 89	21 62	6 28	64 355 71	57 086
83	3 091	623 90	556 54	515 75	108 15	17 33	40 79	7 33	31 607 57	27 762
84	98 990	7 656 71	7 257 59	6 426 09	1 329 62	16.06	831 50	11 46	45 899 80	41 571
87	92 061	7 721 92	7 137 39	6 290 32	1 431 60	18.54	847 07	11.87	8 338 07	7 870
TOTAL 57	1 698 347	$166 589 84	$149 965 15	$132 121 51	$ 34 468 33	20 69¢	$ 17 843 64	11 90¢	$1 463 054 95	$1 329 065
AVG PER STRAT		9 81¢	8 83	7 78¢	2.03¢	-	1.05¢	-		

DOCKET NO. 511, SECRETARY'S ORDER OF JUNE 14, 1933

ORDER OF JUNE 14, 1933, AND THOSE SET FORTH IN PRECEDING TARIFFS NOS. 2 AND 3, RESPECTIVELY.
TRANSACTIONS ACTUALLY HANDLED THROUGHOUT THE YEAR 1931 BY 57 AGENCIES ACTIVE AT END OF 1931.

STATEMENT NO 1
Sheet 3 of 2

				TOTAL - ALL SPECIES							
ESTED BY ORDER OF 6/14/1933				GROSS REVENUE YIELD OF			REDUCTION EFFECTED BY ORDER OF 6/14/1933				
Percent	Tariff No. 3	Percent		Tariff No. 2	Tariff No. 3	Order 6/14/33	Tariff No. 2	Percent	Tariff No. 3	Percent	
22.94	$ 890 94	13.59		$ 2 393 75	$ 2 140 64	$ 1 849 70	$ 544 05	22.73	$ 290 94	13.59	
21.45	16 81	15.14		20 948 16	19 780 02	16 846 60	4 101 56	19.57	2 934 42	14.82	
21.62	2 257 42	13.91		17 819 07	16 224 22	13 966 80	3 852 27	21.62	2 257 42	13.91	
22.49	31 35	13.04		9 020 77	8 072 86	7 210 31	1 810 46	20.07	862 55	10.68	
9.67	17 44	6.14		19 116 01	17 419 00	16 475 86	2 640 15	13.81	943 14	5.41	
13.68	8 35	5.96		4 667 01	4 155 25	3 940 97	726 04	15.56	214 28	5.16	
	-			-	-	-	-		-		
18.80	32 54	8.81		41 395 46	38 196 13	32 335 96	9 059 50	21.89	5 860 17	15.34	
19.69	98 48	9.47		44 347 07	40 777 40	36 119 24	8 227 83	18.55	4 658 16	11.42	
14.15	71 67	7.38		29 127 62	26 801 80	22 791 71	6 335 81	21.74	4 010 09	14.96	
15.03	55 42	8.68		13 758 54	12 539 38	11 482 35	2 276 19	16.54	1 057 03	8.43	
10.50	5 50	6.39		17 301 47	15 791 75	13 770 39	3 431 04	19.95	2 021 36	12.80	
18.88	11 08	11.02		7 446 42	6 995 65	6 305 73	1 140 69	15.32	689 92	9.86	
16.20	13 28	5.48		32 497 39	30 284 69	26 467 30	6 029 99	18.56	3 817 39	12.61	
15.36	14 04	10.15		6 864 65	6 461 07	5 595 84	1 268 81	18.48	865 23	13.39	
15.51	6 63	6.97		17 621 73	16 337 03	13 963 73	3 658 00	20.76	2 373 30	14.53	
16.76	11 18	9.25		16 813 44	15 556 80	13 864 55	2 948 41	17.54	1 691 85	10.88	
18.96	57 83	12.11		31 362 54	29 185 22	25 810 97	5 551 57	17.70	3 374 25	11.56	
17.43	34 70	8.67		20 993 54	19 815 02	17 496 94	3 496 60	16.66	2 316 08	11.70	
17.71	16 49	9.49		17 681 54	16 695 64	14 768 16	2 913 38	16.48	1 927 48	11.54	
10.51	8 55	6.69		15 081 87	13 647 90	11 790 25	3 291 62	21.83	1 857 65	13.61	
10.45	3 70	2.36		1 421 90	1 305 05	1 171 80	250 10	17.59	133 25	10.21	
14.64	4 30	8.44		19 596 11	17 980 20	16 006 10	3 589 01	18.32	1 974 10	10.98	
17.78	508 34	10.56		42 093 57	39 085 12	32 940 16	9 143 41	21.73	5 144 96	13.51	
12.35	3 70	5.26		1 188 15	1 162 20	1 032 20	155 95	13.15	130 00	11.19	
18.84	17 48	7.59		36 144 25	33 967 18	28 229 66	7 914 59	21.90	5 737 52	16.89	
18.74	1 534 32	11.08		15 186 87	13 874 62	12 340 29	2 846 58	18.74	1 534 33	11.06	
23.84	2 461 25	10.47		27 270 99	23 504 28	21 043 03	6 227 96	22.84	2 461 25	10 47	
20.16	120 41	10.96		69 821 56	63 968 82	56 141 68	13 679 88	19.59	7 827 14	12 24	
8.96	5 12	6.38		25 107 48	23 071 62	20 054 60	5 052 88	20.13	3 017 02	13 09	
12.72	110 96	8.64		48 165 28	41 826 64	40 810 29	7 354 99	15.27	1 016 35	1 43	
11.96	13 43	7.78		13 252 24	12 405 84	10 950 72	2 301 52	17.37	1 455 12	11 73	
10.73	7 79	6.19		23 691 43	20 628 80	18 633 64	5 057 79	21.35	1 995 16	9 67	
22.63	5 617 98	13.33		123 275 31	110 645 14	94 363 76	28 911 55	23.45	16 281 38	14.72	
9.43	99	2.20		23 644 35	21 406 05	18 747 59	4 896 76	20.72	2 658 46	12.42	
33.13	61 63	14.71		20 821 48	18 173 91	15 318 71	5 502 77	26.43	2 855 20	15.71	
21.68	1 919 98	12.99		114 646 76	103 134 69	90 333 63	24 313 13	21.21	12 801 06	12.41	
18.11	18 10	10.48		14 944 55	13 905 45	12 627 41	2 317 14	15.50	1 278 04	9.19	
10.31	9 71	5.38		7 232 68	6 796 31	6 275 36	957 32	13.22	519 93	7.64	
11.63	50 63	7.67		22 104 68	20 505 49	18 121 07	3 983 61	18.02	2 384 42	11.63	
16.03	341 69	9.02		83 416 12	75 576 14	66 212 70	17 203 42	20.62	9 363 44	12.39	
17.83	23 03	11.61		23 876 45	21 952 69	19 130 42	4 746 03	19.88	2 822 27	12.86	
16.06	8 01	9.26		1 400 96	1 262 81	1 132 38	268 57	19.17	130 43	10 33	
18.44	9 30	7.93		2 080 45	1 797 45	1 758 70	321 75	15.47	38 75	2.16	
22.22	47 16	10.75		23 629 19	21 945 17	19 301 84	4 524 35	18 99	2 643 33	12 05	
17.83	25 35	9 50		39 961 47	34 279 70	29 837 00	9 124 47	23.43	4 442 70	12 96	
9.78	70	6 45		1 481 65	1 322 70	1 141 13	340 52	22 97	181 57	13 73	
15.45	35 80	9.62		48 490 28	44 414 40	37 251 09	11 239 19	23.18	7 163 31	16.13	
19.44	7 00	10.47		6 143 51	4 731 25	4 170 58	972 93	18 92	560 67	11 85	
16.79	29 81	9 84		13 975 48	12 754 02	11 032 45	2 943 03	21.06	1 721 57	13.50	
15 65	22.18	10.49		7 061 20	6 592 66	5 947 39	1 113 81	15 77	645 27	5 79	
14.53	15 96	7.62		14 746 17	13 594.78	11 829 22	2 916 95	19 80	1 765 56	13 01	
8.21	43 84	8.05		6 630 27	5 176 37	4 536 23	1 094 04	19 43	640 14	12 37	
				[illegible]	[illegible]	5 579 91	1 379 25	19 82	797 93	12 86	

$	$ 390 94	13.59%		$ 2 393 75	$ 2 140 64	$ 1 849 70	$ 544 05	23.73%	$ 290 94	13.59%	
	16 81	15.14		20 948 16	19 780 03	16 846 60	4 101 56	19.57	2 934 35	14.88	
	2 257 42	13.91		17 819 07	16 224 22	13 966 80	3 852 27	21 62	2 257 42	13 91	
	31 35	12.04		9 020 77	8 072 86	7 210 31	1 810 48	20 07	862 85	10.68	
	17 44	6.16		19 116 01	17 419 00	16 475 86	2 640 15	13 81	343 14	5.41	
	8 35	5.96		4 667 01	4 155 25	3 940 99	726 04	15.66	314 28	5.16	
	-	-		-	-	-	-	-	-	-	
	32 84	8.81		41 395 46	38 196 18	32 385 96	9 059 50	21 89	3 860 17	15.36	
	96 49	9.47		44 347 07	40 777 40	36 119 24	8 227 83	18.55	4 658 16	11.42	
	71 67	7.38		29 127 52	26 801 80	22 791 71	6 335 81	21.78	4 010 09	14.96	
	55 41	8.68		13 758 54	12 539 38	11 482 38	2 276 19	16.54	1 057 03	8.43	
	5 50	6.39		17 201 47	15 791 75	13 770 39	3 431 04	19.95	2 021 36	12 80	
	11 08	11 02		7 446 42	6 995 65	6 305 73	1 140 69	15.32	689 92	9.86	
	13 28	5.48		32 497 29	30 284 69	26 467 30	5 029 99	18 56	3 817 39	12.61	
	14 04	10.15		6 864 65	6 461 07	5 595 84	1 268 81	18.48	865 23	13.39	
	6 63	6.37		17 621 73	16 337 03	13 963 73	3 658 00	20.76	2 373 30	14 53	
	11 16	9 25		16 813 44	15 556 80	13 864 55	2 948 49	17.54	1 691 85	10.88	
	32 83	11.11		31 362 54	29 185 22	25 810 97	5 551 57	17.70	3 374 25	11.56	
	34 70	8.67		20 993 54	19 815 02	17 496 94	3 496 60	16.66	2 318 08	11.70	
	16 49	9.49		17 681 54	16 695 64	14 768 16	2 913 38	16.48	1 927 48	11.54	
	8 55	6 69		15 081 87	13 647 90	11 790 25	3 291 62	21.83	1 857 65	13.61	
	3 70	2.34		1 421 90	1 305 05	1 171 80	250 10	17.59	133 25	10.21	
	4 30	8 44		19 596 11	17 980 20	16 006 10	3 589 01	18.32	1 974 10	10 98	
	508 34	10.56		42 093 57	38 085 12	32 940 16	9 143 41	21.73	5 144 96	13.51	
	8 70	5.26		1 188 15	1 162 20	1 032 20	155 98	13.13	130 00	11.19	
	17 48	7 59		36 144 25	33 967 18	28 229 66	7 914 59	21.90	5 737 52	16.89	
	1 534 33	11.06		15 186 87	13 874 62	12 340 29	2 846 58	18 74	1 534 33	11.06	
	2 461 25	10.47		27 270 99	23 504 28	21 043 03	6 227 96	22 84	2 461 25	10 47	
	120 48	10 96		69 821 56	63 968 82	56 141 68	13 679 88	19 56	7 827 14	12 24	
	8 12	6 38		25 107 48	23 071 62	20 054 60	5 052 88	20 13	3 017 02	13 09	
	110 96	8 64		48 165 28	41 826 64	40 810 29	7 354 99	15 27	1 016 35	2 43	
	82 43	7 76		13 252 24	12 405 84	10 950 72	2 301 52	17 37	1 455 12	11 73	
	7 79	6 19		22 691 43	20 628 80	18 633 64	5 057 79	21.35	1 995 16	9.67	
	5 617 96	13 33		123 275 31	110 645 14	94 363 76	28 911 55	23.45	16 281 38	14.71	
	99	2.20		23 644 35	21 406 05	18 747 59	4 896 76	20 72	2 658 46	12.42	
	61 63	14.71		20 821 48	18 173 91	15 318 71	5 502 77	26.43	2 855 20	15.71	
	1 918 96	12 98		114 646 76	103 134 69	90 333 63	24 313 13	21 21	12 801 06	12.41	
	18 10	10 48		14 944 55	13 905 45	12 627 41	2 317 14	15 50	1 378 04	9.19	
	9 71	5 35		7 232 68	6 796 31	6 275 36	957 32	13 22	519.95	7.64	
	50 63	7 67		22 104 68	20 505 49	18 121 07	2 953 61	18 02	2 384 42	11.63	
	341 69	9.07		83 416 12	75 576 14	66 212 70	17 203 42	20 62	9 363 44	12.39	
	23 03	11.61		23 876 45	21 952 69	19 130 42	4 746 03	19.86	2 822 27	12 86	
	8 01	9.26		1 400 95	1 262 81	1 132 38	268 57	19 17	130 43	10 33	
	9 30	7.93		2 080 45	1 797 45	1 758 70	321 75	15.47	38 75	2.16	
	47 16	10.75		23 629 19	21 945 17	19 301 84	4 524 35	18 99	2 643 33	12 05	
	26 35	9 50		39 961 47	34 279 70	29 837 00	8 124 47	23.42	4 442 70	12 96	
	70	6 45		1 481 65	1 322 70	1 141 13	340 52	22 97	181 57	13 72	
	35 80	9 62		48 490 28	44 414 40	37 251 09	11 239 19	23.18	7 163 31	16.13	
	7 00	10.47		5 143 51	4 731 25	4 170 58	972 93	18 92	560 67	11 85	
	29 81	9 84		13 975 48	12 754 02	11 032 45	2 943 03	21.06	1 721 57	13.50	
	22 18	10.49		7 051 20	6 592 66	5 947 39	1 113 81	15 77	645 27	9 79	
	15 96	7.69		14 746 17	13 594 78	11 829 22	2 916 95	19 80	1 765 56	13 01	
	43 84	8 05		6 630 27	5 176 37	4 536 23	1 094 04	19 43	640 14	12 37	
	26 34	9 58		6 959 16	6 332 84	5 579 91	1 379 25	19 82	757 [illegible]	11 96	
	21 62	6 28		64 355 71	57 096 34	48 676 10	15 710 61	24.40	8 421 [illegible]	14 75	
	40 79	7 33		31 607 51	27 762 64	22 604 35	8 003 22	26 32	4 158 [illegible]	14 98	
	831 50	11 46		45 899 80	41 571 49	36 217 61	9 682 19	21 09	5 353 88	12.88	
	847 07	11.87		8 338 07	7 870 04	6 753.95	1 582.12	18 98	916 09	11 94	
65%	$ 17 843 64	11 90%		$1 469 054 96	$1 329 065 28	$1 162 107 51	$300 927 44	20 57%	$166 955 77	12.56%	
-	2.05¢	-		-	-	-	-	-	-	-	

ANALYSIS OF SELLING COMMISSION REVENUE
DERIVED FROM APPLICATION OF SECRETARY'S ORDER (JUNE 14, 1933) SCHEDULE OF RATES
TO 1951 VOLUME OF PETITIONER AGENCIES
(KANSAS CITY MARKET)

Firm No	REVENUE FROM HEAD CHARGES				REVENUE FROM EXTRA CHARGES				HEAD
	Calves	Yearlings	Cattle	Total Head Revenue	Drafts	A/C Sales	Checks	Total Extra Charge Revenue	AVERAGE REVENUE
a	b	c	d	e	f	g	h	i	
1	--	-	--	--	-	-	-	-	
4	$ 674 05	$ 5 170 40	$ 8 115 30	$ 13 989 75	$ 496 05	$ 12 55	$ 13 95	$ 522 55	$ 14
6	498 50	1 485 45	3 002 20	4 984 15	226 71	4 35	24 00	254 06	5
7	1 085 90	2 106 90	3 272 00	6 466 80	138 00	1 80	99 85	239 65	6
8	105 80	295 00	745 70	1 150 80	8 10	0 40	11 90	20 40	1
12	1 833 60	8 897 70	13 907 60	24 638 90	788 10	33 65	106 10	926 85	25
13	2 452 40	7 689 25	13 876 90	24 017 55	991 05	22 25	85 80	1 099 10	25
14	1 350 65	5 531 95	8 768 90	15 651 80	589 00	32 60	104 75	726 35	16
15	792 00	2 204 60	2 736 50	5 733 10	226 95	4 40	60 95	292 30	6
16	996 45	3 652 50	6 618 10	11 267 05	356 55	16 45	77 55	450 55	11
17	499 85	1 329 95	2 355 50	4 185 30	125 70	5 85	40 00	171 55	4
18	845 20	6 867 80	14 495 20	22 208 20	909 00	20 95	40 65	970 60	23
19	272 75	1 567 00	2 634 70	4 474 45	159 30	4 60	16 65	180 55	4
20	895 90	3 788 50	7 740 40	12 424 80	424 80	13 75	26 60	465 15	12
23	1 033 45	2 795 90	9 138 20	12 967 55	297 35	5 65	75 05	368 05	13
25	908 05	5 417 30	14 554 00	20 879 35	574 20	21 55	36 80	632 55	21
26	966 55	4 500 45	5 252 30	10 719 30	486 15	12 90	66 10	844 15	11
29	763 80	3 840 75	5 956 40	10 560 95	830 75	24 05	42 55	897 35	11
30	422 10	2 599 90	7 422 10	10 444 10	214 80	4 40	27 50	246 70	10
33	74 70	252 30	268 30	595 30	24 45	0 80	0 95	26 20	
34	545 00	2 633 15	9 461 90	12 640 05	299 85	8 55	10 75	319 15	12
35	962 85	6 428 35	15 979 30	23 370 50	544 70	23 15	64 40	632 25	24
37	69 90	305 55	311 40	686 85	51 60	0 80	0 90	53 30	
42	2 106 00	10 719 20	10 849 80	23 675 00	1 191 15	29 45	99 20	1 319 80	24
43	-	--	--	-	--	--	-	-	
44	1 20	0 80	1 60	3 60	--	--	0 25	0 25	
46	2 281 65	11 178 55	29 993 80	43 454 00	1 278 89	41 10	150 20	1 470 19	44
48	1 031 40	5 848 45	10 804 60	17 684 45	863 10	10 30	42 35	915 75	18
51	3 254 55	2 857 20	2 769 50	8 881 25	122 55	4 40	269 30	396 25	
52	537 55	2 828 55	4 313 00	7 679 20	301 05	13 60	47 55	362 20	
53	503 90	3 406 15	10 343 60	14 255 55	465 50	28 30	49 75	543 55	14
54	2 361 40	15 032 40	34 375 60	51 769 40	985 65	37 40	82 20	1 105 25	52
56	651 30	4 361 20	11 825 20	16 837 70	507 95	31 75	27 70	567 40	17
58	335 00	4 127 00	8 738 10	13 200 10	204 00	8 85	9 80	222 65	13
59	3 428 40	14 461 40	41 325 50	59 215 30	1 057 05	22 10	160 00	1 239 15	60
60	517 55	2 636 55	4 312 60	7 466 70	211 15	2 95	61 40	275 50	
61	1 396 55	875 70	1 546 10	3 818 35	82 05	0 80	19 80	102 65	
62	1 233 05	5 000 40	6 572 60	12 806 05	448 05	16 60	108 85	573 50	13
63	2 300 20	13 135 55	24 673 70	40 109 45	869 45	20 25	157 70	1 047 40	41
65	1 244 60	4 982 40	9 344 00	15 571 00	667 80	0 40	48 60	716 80	15
66	95 30	250 15	477 90	823 35	22 80	0 70	0 95	24 45	
67	39 25	79 85	70 40	189 50	3 00	0 15	2 85	6 00	
70	1 079 80	5 461 45	7 925 90	14 467 15	863 50	12 80	58 95	935 35	15
71	1 246 70	5 979 35	16 379 80	23 606 85	442 35	17 10	46 85	506 30	24
72	74 00	361 05	428 10	863 15	32 25	0 90	3 75	36 90	
73	1 650 90	10 149 30	18 726 00	30 526 20	853 05	28 55	35 50	917 10	31
74	146 35	1 097 35	2 106 90	3 350 60	105 30	4 40	12 90	122 60	
75	647 45	2 818 55	5 737 90	9 203 90	151 95	7 85	14 20	174 00	
76	506 30	1 196 25	2 233 40	3 935 95	86 25	3 40	50 55	140 20	
77	635 35	2 376 10	5 636 00	8 647 45	281 55	9 40	26 75	317 70	
78	152 45	1 082 30	2 017 80	3 254 55	101 10	0 75	10 45	112 30	

7	1 085 90	2 108 90	3 272 00	6 466 80	138 00	1 80	99 85	239 65	6
8	105 80	299 00	745 70	1 150 80	8 10	0 40	11 90	20 40	1
12	1 833 60	8 897 70	13 907 60	24 638 90	788 10	33 65	105 10	926 85	25
13	2 452 40	7 689 25	13 876 90	24 017 55	991 05	22 25	85 80	1 099 10	28
14	1 350 65	5 531 95	8 768 90	15 651 80	589 00	32 60	104 75	726 35	16
15	792 00	2 204 60	2 736 50	5 733 10	226 95	4 40	60 95	292 30	6
16	996 45	3 652 50	6 618 10	11 267 05	356 55	16 45	77 55	450 55	11
17	499 85	1 329 95	2 356 50	4 186 30	125 70	5 85	40 00	171 55	4
18	845 20	6 867 80	14 496 20	22 208 20	909 00	20 95	40 65	970 60	23
19	272 75	1 567 00	2 634 70	4 474 45	159 30	4 60	16 65	180 55	4
20	895 90	3 788 50	7 740 40	12 424 80	424 80	13 75	26 60	465 15	12
23	1 033 45	2 795 90	9 138 20	12 967 55	387 35	5 65	75 05	368 05	13
25	908 05	5 417 30	14 554 00	20 879 35	574 20	21 55	36 80	632 55	21
26	966 55	4 500 45	5 252 30	10 719 30	465 15	12 90	66 10	544 15	11
29	763 80	3 840 75	5 956 40	10 560 95	530 75	24 05	42 55	597 35	11
30	422 10	2 599 90	7 422 10	10 444 10	214 80	4 40	27 50	246 70	10
33	74 70	252 30	268 30	595 30	24 45	0 80	0 95	26 20	
34	545 00	2 633 15	9 461 90	12 640 05	299 85	8 55	10 75	319 15	12
35	962 85	6 428 35	15 979 30	23 370 50	544 70	23 15	64 40	632 25	24
37	69 90	305 55	311 40	686 85	51 60	0 80	0 90	53 30	
42	2 106 00	10 719 20	10 849 80	23 675 00	1 191 15	29 45	99 20	1 319 80	24
43									
44	1 20	0 80	1 60	3 60			0 25	0 25	
46	2 281 65	11 178 55	29 993 80	43 454 00	1 278 89	41 10	150 20	1 470 19	44
48	1 031 40	5 848 45	10 804 60	17 684 45	863 10	10 30	42 35	915 75	18
51	3 254 55	3 857 20	2 769 50	8 881 25	122 55	4 40	269 30	396 25	9
52	537 55	2 828 65	4 313 00	7 679 20	301 05	13 60	47 55	362 20	8
53	503 80	3 406 15	10 343 60	14 255 55	465 50	28 30	49 75	543 55	14
54	2 361 40	15 032 40	34 375 60	51 769 40	985 65	37 40	82 20	1 105 25	52
56	651 30	4 361 20	11 825 20	16 837 70	507 95	31 75	27 70	567 40	17
58	335 00	4 127 00	8 738 10	13 200 10	204 00	8 85	9 80	222 65	13
59	3 428 40	14 461 40	41 325 50	59 215 30	1 057 05	22 10	160 00	1 239 15	60
60	517 55	2 636 55	4 312 60	7 466 70	211 15	2 95	61 40	275 50	7
61	1 396 55	875 70	1 546 10	3 818 35	82 05	0 80	19 80	102 65	3
62	1 233 05	5 000 40	6 572 60	12 806 05	448 05	16 60	108 85	573 50	13
63	2 300 20	13 135 55	24 673 70	40 109 45	869 45	20 25	157 70	1 047 40	41
65	1 244 60	4 982 40	9 344 00	15 571 00	667 80	0 40	48 60	716 80	16
66	95 30	250 15	477 90	823 35	22 80	0 70	0 95	24 45	
67	39 25	79 85	70 40	189 50	3 00	0 15	2 85	6 00	
70	1 079 80	5 451 45	7 925 90	14 457 15	863 60	12 80	58 95	935 35	15
71	1 246 70	5 979 35	16 379 80	23 605 85	442 35	17 10	45 85	505 30	24
72	74 00	361 05	428 10	863 15	32 25	0 90	3 75	36 90	
73	1 650 90	10 149 30	18 726 00	30 526 20	853 05	28 55	35 50	917 10	31
74	146 35	1 097 35	2 106 90	3 350 60	105 30	4 40	12 90	122 60	3
75	647 45	2 818 55	5 737 90	9 203 90	151 95	7 85	14 20	174 00	9
76	506 30	1 196 25	2 233 40	3 935 95	86 25	3 40	50 55	140 20	4
77	635 35	2 376 10	5 636 00	8 647 45	281 55	9 40	26 75	317 70	8
78	194 75	1 082 20	2 017 90	3 294 85	101 10	0 75	10 45	112 30	3
79	443 70	1 531 60	2 151 00	4 126 30	321 60	7 10	23 90	352 60	4
82	2 738 45	13 780 80	21 360 80	37 880 05	1 231 80	50 75	100 85	1 383 40	39
83	956 95	6 902 80	13 014 50	20 874 25	737 70	30 90	42 25	810 85	21
84	1 179 85	5 024 00	20 821 50	27 025 35	298 80	13 05	86 05	397 90	27
87	95 15	103 15	203 80	392 10	7 95	0 40	6 30	14 65	
TOTALS	$52 951 90	$239 004 20	$487 593 00	$779 649 10	$23 327 60	$731 90	$2 889 45	$26 948 95	$806
COMPARABLE REVENUE UNDER TARIFF #	65 538 95	337 439 80	521 035 60	924 014 25	23 327 60	731 90	2 889 45	26 948 95	950
REDUCTION EFFECTED BY SECRETARY S ORDER	$12 587 05	$98 435 60	$ 33 342 50	$144 365 15	[illegible]	Non-	None	None	$144
% OF REDUCTION	19.21%	29.17%	6.40%	15.62%					1

ANALYSIS OF SELLING COMMISSION REVENUE
FROM APPLICATION OF SECRETARY'S ORDER (JUNE 14, 1933) SCHEDULE OF RATES
TO 1931 VOLUME OF PETITIONER AGENCIES
(KANSAS CITY MARKET)

PETITIONERS' EXHIBIT NO. 4
WITNESS. Roberts, J. W.

HEAD CHARGES		REVENUE FROM EXTRA CHARGES				HEAD CHARGE AND EXTRA CHARGE REVENUE TOGETHER	REVENUE FROM SECONDS (Unchanged since same rates apply)	TOTAL REVENUE ALL CATTLE
Cattle	Total Head Revenue	Drafts	A/C Sales	Checks	Total Extra Charge Revenue			
d	e	f	g	h	i	j	k	l
$ 8 115 30	$ 13 959 75	$ 496 05	$ 12 55	$ 13 95	$ 522 55	$ 14 482 30	$ 906 50	$ 15 388 80
3 002 20	4 984 15	225 71	4 35	24 00	254 06	5 229 21	30 80	5 269 01
3 272 00	6 466 80	138 00	1 80	99 85	239 65	6 706 45	774 30	7 480 75
745 70	1 150 80	8 10	0 40	11 90	20 40	1 170 20	8 60	1 179 80
13 907 60	24 638 90	788 10	33 65	106 10	926 85	25 565 75	839 40	26 405 15
13 875 90	24 017 55	991 05	22 25	85 80	1 099 10	25 116 65	1 546 55	26 663 20
8 768 90	15 651 50	589 00	32 60	104 75	726 35	16 377 85	233 80	16 611 65
2 736 50	5 733 10	226 95	4 40	60 95	292 30	6 025 40	191 20	6 216 60
6 618 10	11 267 05	356 55	16 45	77 55	450 55	11 717 60	137 20	11 854 80
2 355 50	4 185 30	125 70	5 85	40 00	171 55	4 356 85	462 00	4 818 85
14 495 20	22 208 20	909 00	20 95	40 65	970 60	23 178 80	1 021 90	24 200 70
2 634 70	4 474 45	159 30	4 60	16 65	180 55	4 655 00	164 00	4 819 00
7 740 40	12 424 80	424 80	13 75	26 60	465 15	12 889 95	265 65	13 155 60
9 138 20	12 967 55	287 35	5 65	75 05	368 05	13 335 60		13 335 60
14 564 00	20 879 35	574 20	21 50	36 80	632 55	21 511 90	325 15	21 837 05
5 252 30	10 719 30	465 15	12 90	66 10	544 15	11 263 45	1 574 80	12 838 25
5 956 40	10 560 95	530 75	24 05	42 55	597 35	11 158 30	931 60	12 089 90
7 422 10	10 444 10	214 80	4 40	27 50	246 70	10 690 80	199 85	10 890 65
268 30	595 30	24 45	0 80	0 95	26 20	621 50	-	621 50
9 461 90	12 640 05	299 85	8 55	10 75	319 15	12 959 20	891 50	13 850 70
15 979 30	23 370 50	544 70	23 15	64 40	632 25	24 002 75	1 991 85	25 994 60
311 40	686 85	51 60	0 80	0 90	53 30	740 15	215 50	955 65
10 849 80	23 675 00	1 191 15	29 45	99 20	1 319 80	24 994 80	692 05	25 686 85
1 60	3 60	-	-	0 25	0 25	3 85	-	3 85
29 993 80	43 454 00	1 278 89	41 10	150 20	1 470 19	44 924 19	3 517 20	48 441 39
10 804 60	17 684 45	863 10	10 30	42 35	915 75	18 600 20	186 35	18 786 55
2 769 50	8 881 25	122 55	4 40	269 30	396 25	9 277 50		9 277 50
4 313 00	7 679 20	301 05	13 60	47 55	362 20	8 041 40	882 05	8 923 45
10 343 60	14 255 55	465 50	28 30	49 75	543 55	14 799 10	232 40	15 031 50
34 375 60	51 769 40	985 65	37 40	82 20	1 105 25	52 874 65	1 122 85	53 997 50
11 825 20	16 837 70	607 95	31 75	27 70	667 40	17 505 10	26 05	17 531 15
8 738 10	13 200 10	204 00	8 85	9 80	222 65	13 422 75	16 10	13 438 85
41 325 50	59 215 30	1 057 05	22 10	160 00	1 239 15	60 454 45	4 435 30	64 889 75
4 312 60	7 456 70	211 15	2 95	61 40	275 50	7 742 20	5 80	7 748 00
1 546 10	3 818 35	82 05	0 80	19 80	102 65	3 921 00	493 40	4 414 40
6 572 60	12 806 05	448 05	16 60	108 85	573 50	13 379 55	479 90	13 859 45
24 673 70	40 109 45	869 45	20 25	157 70	1 047 40	41 156 85	973 70	42 130 55
9 344 00	15 571 00	667 80	0 40	48 60	716 80	16 287 80	1 290 95	17 578 75
477 90	823 35	22 80	0 70	0 95	24 45	847 80	0 70	848 50
70 40	189 50	3 00	0 15	2 85	6 00	195 50		195 50
7 925 90	14 457 15	863 60	12 80	58 95	935 35	15 392 50	867 25	16 259 75
16 379 80	23 605 85	442 35	17 10	45 85	506 30	24 111 15	1 614 70	25 725 85
428 10	863 15	32 25	0 90	3 75	36 90	900 05	16 80	916 85
18 726 00	30 526 20	853 05	28 55	35 50	917 10	31 443 30	2 149 30	33 592 60
2 106 90	3 350 60	105 30	4 40	12 90	122 60	3 473 20	80 05	3 553 25
5 737 90	9 202 90	151 95	7 85	14 20	174 00	9 377 90	251 10	9 629 00
2 233 40	3 935 95	86 25	3 40	50 55	140 20	4 076 15	16 95	4 093 10
5 636 00	8 647 45	281 55	9 40	26 75	317 70	8 965 15	923 80	9 888 65
2 017 90	3 294 85	101 10	0 75	10 45	112 30	3 407 15	67 35	3 474 50
2 151 00	4 126 80	221 80	7 10	23 90	252 80	4 478 90	237 30	4 715 20

3 272 00	6 466 80	138 00	1 80	99 85	239 65	6 706 45	774 30	7 480 75
745 70	1 180 80	8 10	0 40	11 90	20 40	1 170 90	8 90	1 179 80
13 907 60	24 638 90	788 10	33 65	105 10	926 85	25 565 75	839 40	26 405 15
13 875 90	24 017 85	991 05	22 25	85 80	1 099 10	25 116 65	1 546 55	26 663 20
8 768 90	15 651 80	589 00	32 60	104 75	726 35	16 377 85	233 80	16 611 65
2 736 50	5 733 10	226 95	4 40	60 95	292 30	6 025 40	191 20	6 216 60
6 618 10	11 267 05	356 55	16 45	77 55	450 55	11 717 60	137 20	11 854 80
2 355 50	4 185 30	125 70	5 85	40 00	171 55	4 356 85	462 00	4 818 85
14 495 20	22 208 20	909 00	20 95	40 65	970 60	23 178 80	1 021 90	24 200 70
2 634 70	4 474 45	159 30	4 60	16 65	180 55	4 655 00	164 00	4 819 00
7 740 40	12 424 80	424 80	13 75	26 60	465 15	12 889 95	265 65	13 155 60
9 138 20	12 967 55	287 35	5 65	75 05	368 05	13 336 60		13 336 60
14 554 00	20 879 35	574 20	21 55	36 80	632 55	21 511 90	325 15	21 837 05
5 252 30	10 719 30	465 15	12 90	66 10	544 15	11 263 45	1 574 80	12 838 25
5 956 40	10 560 95	530 75	24 05	42 55	597 35	11 158 30	931 60	12 089 90
7 422 10	10 444 10	214 80	4 40	27 50	246 70	10 690 80	199 85	10 890 65
268 30	595 30	24 45	0 80	0 95	26 20	621 50	-	621 50
9 461 90	12 640 05	299 85	8 55	10 75	319 15	12 969 20	891 50	13 850 70
15 979 30	23 370 50	544 70	23 15	64 40	632 25	24 002 75	1 991 55	25 994 30
311 40	686 85	51 60	0 80	0 90	53 30	740 15	215 50	956 65
10 849 80	23 675 00	1 191 15	29 45	99 20	1 319 80	24 984 80	692 05	25 686 85
-	-	-	-	-	-	-	-	-
1 60	3 60	-	-	0 25	0 25	3 85	-	3 85
29 993 80	43 454 00	1 278 89	41 10	150 20	1 470 19	44 924 19	3 517 20	48 441 39
10 804 60	17 684 45	863 10	10 30	42 35	915 75	18 600 20	186 35	18 786 55
2 769 50	8 881 25	122 55	4 40	269 30	396 25	9 277 50		9 277 50
4 313 00	7 679 20	301 05	13 60	47 55	362 20	8 041 40	882 05	8 923 45
10 343 60	14 255 55	465 50	28 30	49 75	543 55	14 799 10	232 40	15 031 50
34 375 60	51 769 40	985 65	37 40	82 20	1 105 25	52 874 65	1 122 85	53 997 50
11 825 20	16 837 70	607 95	31 75	27 70	667 40	17 505 10	26 05	17 531 15
8 738 10	13 200 10	204 00	8 85	9 80	222 65	13 422 75	16 10	13 438 85
41 325 50	59 215 30	1 057 05	22 10	160 00	1 239 15	60 454 45	4 435 30	64 889 75
4 312 60	7 466 70	211 15	2 95	61 40	275 50	7 742 20	5 80	7 748 00
1 546 10	3 818 35	82 05	0 80	19 80	102 65	3 921 00	493 40	4 414 40
6 572 60	12 806 05	448 05	16 60	108 85	573 50	13 379 55	479 90	13 859 45
24 673 70	40 109 45	869 45	20 25	157 70	1 047 40	41 156 85	973 70	42 130 55
9 344 00	15 571 00	667 80	0 40	48 60	716 80	16 287 80	1 290 95	17 578 75
477 90	823 35	22 80	0 70	0 95	24 45	847 80	0 70	848 50
70 40	189 50	3 00	0 15	2 85	6 00	195 50		195 50
7 925 90	14 457 15	863 60	12 80	58 95	935 35	15 392 50	867 25	16 259 75
16 379 80	23 605 85	642 35	17 10	45 85	506 30	24 111 15	1 614 70	25 725 85
428 10	863 15	32 25	0 90	3 75	36 90	900 05	16 80	916 85
18 726 00	30 526 20	863 05	28 55	35 50	917 10	31 443 30	2 149 30	33 592 60
2 106 90	3 350 60	105 30	4 40	12 90	122 60	3 473 20	80 05	3 553 25
5 737 90	9 203 90	151 95	7 85	14 20	174 00	9 377 90	251 10	9 629 00
2 233 40	3 935 95	86 25	3 40	50 55	140 20	4 076 15	16 95	4 093 10
8 636 00	8 647 45	281 55	9 40	26 75	317 70	8 965 15	923 80	9 888 65
2 017 90	3 294 85	101 10	0 75	10 45	112 30	3 407 15	67 35	3 474 50
2 151 00	4 126 30	321 60	7 10	23 90	352 60	4 478 90	237 30	4 716 20
21 360 80	37 880 05	1 231 80	50 75	100 85	1 383 40	39 263 45	2 920 10	42 183 55
13 014 50	20 874 25	737 70	30 90	42 25	810 85	21 685 10	601 15	22 286 25
20 821 50	27 025 35	298 80	13 05	86 05	397 90	27 423 25	508 50	27 931 75
203 80	392 10	7 95	0 40	6 30	14 65	406 75	-	406 75
$487 693 00	$779 649 10	$23 327 60	$731 90	$2 889 45	$26 948 95	$806 898 05	$37 322 30	$843 820 35
521 035 50	924 014 25	23 327 60	731 90	2 889 45	26 948 95	950 963 20	37 322 30	988 285 50
$33 342 50	$144 365 15	None	None	None	None	$144 365 15	None	$144 365 15
6.40%	18.62%					15.18%		14.61%

COMPARISON OF GROSS SELLING AND BUYING COMMISSION REVENUES (2)
FIRST FIVE MONTHS YEARS 1932 AND 1933
AS PER SHOWING BY AGENCIES' BOOKS
(ALL SPECIES)

Agency No.	1932 vs 1933 - FIRST FIVE MONTHS EACH YEAR									
	All Selling Service			All Buying Service			Selling & Buying Together		
	1932	1933	1933 Shrink	1932	1933	1933 Gain	1932	1933	1933 Shrink
a	b		c	d	f	g	h	i	j
1	$ 346 37	$ 328 42		$	$				
4	7 581 78	8 [illegible] 65		447 45	170 15				
5	7 625 87	1 773 18		123 25	56 30				
6	3 712 65	3 784 91		216 80	118 45				
12	13 908 04	11 365 72		666 80	841 55				
13	16 968 78	14 309 14		1 018 00	1 146 14				
14	12 461 99	9 261 94		1 074 80	793 48				
15	5 087 55	5 040 40		169 40	150 80				
16	5 230 40	4 908 40		467 85	342 60				
17	2 684 30	2 270 85		206 10	367 10				
18	11 825 70	10 747 80		636 00	619 10				
20	5 600 00	6 114 80		535 00	646 80				
23	7 563 95	7 828 46		2 055 00	645 00				
25	16 569 21	11 942 72		1 826 34	2 167 90				
28	9 225 66	8 528 78		383 80	203 05				
29	6 226 30	3 627 02		234 20	105 05				
33	493 00	580 48		-	-				
34	8 221 20	8 029 05		2 625 90	1 087 81				
35	8 793 23	6 427 78		808 10	461 35				
42	12 484 19	10 228 20		1 105 48	1 456 45				
43	5 395 63	3 740 54		-	-				
44	9 698 44	8 465 76		176 75	303 60				
46	22 514 89*	19 201 27*		6 657 70	5 162 34				
48	9 479 10	7 245 95		1 001 10	953 15				
51	25 819 31	19 731 31		160 00	123 00				
53	11 470 58	8 977 64		307 20	71 50				
54	41 884 00	35 419 64		5 156 80	8 043 25				
55	15 027 74	12 242 34		1 089 30	1 880 60				
59	44 796 35	36 495 50		1 421 70	3 087 30				
60	7 638 62	6 096 35		870 90	355 30				
61	2 555 49	2 905 18		101 80	32 25				
62	8 890 03	7 590 35		359 85	455 22				
63	33 534 96	26 808 93		6 243 95	9 381 25				
65	8 665 50	7 283 57		718 95	628 20				
66	449 45	504 20		246 60	229 00				
70	8 963 60	7 672 22		414 25	1 020 70				
71	14 043 99	12 145 68		1 373 40	1 812 14				
72	(1)	(1)		(1)	(1)				
73	15 821 05	13 507 34		1 021 32	1 119 15				
75	3 951 20	3 [illegible] 10		346 70	490 75				
76	2 746 38	2 261 57		627 25	416 05				
77	4 129 25	2 753 75		289 28	196 80				
78	2 738 80	2 010 00		312 30	252 20				
79	3 491 46	3 443 23		286 30	212 60				
82	22 378 43	17 178 84		1 057 70	832 56				
83	13 560 15	10 589 10		747 40	365 75				
84	9 824 89	8 728 16		842 40	197 83				
Totals	$511 275 41	$415 478 90	$95 796 51	$45 827 57	$49 001 35	$3 173 78	$557 103 98	$464 480 25	$92 622 73
[illegible] Shrink	-	-	18.74%	-	-	6.93%	-	-	18.83

No.	1932	1933	1933 Shrink	1932	1933	1933 Gain	1932	1933	1933 Shrink
a	b		4	e	f	g	h	i	j
1	$ 346 37	$ 328 42		$	$				
4	7 581 78	6 793 65		447 45	170 15				
5	7 625 87	1 773 18		123 25	56 20				
6	3 712 65	3 384 91		216 80	118 45				
12	13 908 04	11 365 72		666 80	841 55				
13	16 968 78	14 309 14		1 018 00	1 146 14				
14	12 461 99	9 281 94		1 074 80	793 48				
15	5 087 55	5 040 40		169 40	150 80				
16	5 230 40	4 908 40		467 85	342 60				
17	2 684 30	3 270 85		206 10	387 10				
18	11 826 70	10 747 80		634 00	619 10				
20	5 600 00	6 114 80		535 00	646 80				
23	7 563 95	3 828 45		2 055 00	645 00				
25	16 569 21	11 942 72		1 826 34	2 167 90				
28	9 225 66	8 528 78		383 80	203 05				
29	6 226 30	3 627 02		234 20	105 05				
33	493 00	580 48		-	-				
34	8 221 20	8 029 05		2 625 90	1 087 80				
35	8 793 23	6 477 78		808 10	461 35				
42	12 484 19	10 228 20		1 105 48	1 459 45				
43	5 395 63	3 740 54		-	-				
44	9 698 44	8 465 76		176 75	303 60				
46	22 514 89*	19 201 27*		6 657 70	5 162 34				
48	9 478 10	7 345 95		1 001 10	983 15				
51	25 519 31	19 731 31		160 00	122 00				
53	11 470 58	8 977 64		307 30	71 50				
54	41 884 00	35 419 64		5 156 80	8 043 25				
55	15 027 74	12 242 34		1 089 30	1 880 60				
59	44 786 35	36 495 80		1 421 70	3 087 30				
60	7 638 62	6 096 35		370 90	353 30				
61	2 555 49	2 905 18		101 80	32 25				
62	8 890 03	7 590 35		359 85	455 22				
63	33 534 96	26 808 93		6 243 95	9 381 25				
65	8 665 50	7 283 57		718 95	628 20				
66	449 45	504 30		246 60	229 00				
70	8 963 60	7 672 22		414 25	1 020 70				
71	14 043 99	12 145 68		1 373 40	1 812 14				
72	(1)	(1)		(1)	(1)				
73	15 821 05	13 507 34		1 021 32	1 119 15				
75	3 951 20	3 959 10		346 70	490 75				
76	2 746 39	2 261 57		627 25	416 05				
77	4 129 25	2 753 75		289 28	195 80				
78	2 738 80	2 010 00		312 30	252 20				
79	3 491 46	3 443 23		256 30	212 60				
82	22 378 43	17 178 84		1 057 70	832 56				
83	13 560 15	10 589 10		747 40	365 75				
84	9 824 89	8 728 16		842 40	197 85				
Totals	$511 275 41	$415 478 90	$95 796 51	$45 827 87	$49 001 35	$3 173 78	$567 102 98	$464 480 26	$92 622 72
% 1933 Shrink	-	-	18.74%	--	--	6.93%	--	--	16.63%

Note: 1932 earnings under Tariff No. 2; 1933 earnings under Tariff No. 3

* Seconds not included.
(1) 1932 not reported. 1933 data not useful and omitted here.
(2) Compiled from special report made by respective agencies.

CONFISCATORY ASPECT OF THE PRESCRIBED RATES, BY SPECIES, SHOWING NET AMOUNTS AVAILABLE TO OWNERS FOR SERVICES RENDERED, ON BASIS OF GOVERNMENT COSTS

Comparative revenue yield of the prescribed rates determined by applying same to the volume based

Agency No.	Govt Costs S&B exclusive of Return on Investment	Less Owners Compensation as included in Govt Costs	Govt Costs minus allowance for owners compensation	No. of Head S&B per Govt. Audit	Avg Revenue per head under prescribed rates	REVENUE AT JUNE 14, 1933 RATES (1) Selling & Buying Together	Less Increased Revenue on Buying service	NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER	Govt Costs S&B exclusive of Return on Investment	Less Compensation included in Costs
a	b	c	d	e	f	g	h	i	k	m
1	-	-	-	-	-	-	-		-	
4	$ 19 566 33	$ 423 00	$ 19 145 33	35 763	46.66¢	$ 16 687 02	$ 16 506 56	¢ 2 638 77	$ 2 172 85	$
5	-	-	-	-	-	-	-			
6	9 931 77	4 426 00	5 506 77	15 841	51.77	8 200 89	7 847 58	2 340 81	3 331 35	
7	9 951 84	4 034 44	5 917 40	15 790	48.55	7 681 84	7 585 34	1 770 94	10 710 54	
9	1 798 76	188 71	1 610 05	3 113	53.87	1 676 97	1 606 79	3 26	5 153 52	
11	1 814 58	-	1 814 58	1 878	47.79¢	897 50	895 26	919 32	854 62	
12	38 902 50	-	38 901 80	67 947	44.94	30 535 38	30 207 17	8 694 62	7 985 87	
13	36 663 51	8 501 66	28 041 85	63 945	47.11	30 124 49	29 578 09	1 516 24	9 195 48	
14	25 466 62	6 969 97	18 496 68	42 094	47.02	19 792 60	19 427 31	930 66	6 102 96	
15	8 861 17	3 726 65	5 135 52	14 983	49.24	7 367 78	7 264 89	2 129 17	5 668 76	
16	14 123 71	7 620 00	6 503 71	26 673	48.48	12 931 07	12 611 49	6 107 78	3 248 65	
17	6 539 66	3 437 56	3 102 10	11 336	48.21	5 465 09	5 402 45	2 300 35	1 655 24	
18	28 886 44	8 915 00	19 171 44	58 107	51.26	30 298 26	29 421 01	10 245 57	3 331 30	
19	7 813 07	875 30	6 937 77	12 870	48.84	6 101 48	6 036 56	901 11	1 062 16	
20	15 478 84	2 850 00	16 628 84	32 320	47.35	15 303 32	14 996 10	1 632 74	930 69	
23	20 089 16	4 143 15	16 746 01	34 942	53.50	18 693 97	17 842 81	1 096 80	397 95	
26	29 617 72	4 860 00	24 757 72	53 318	51.61	27 514 32	26 341 22	1 583 50	7 443 81	
26	15 094 79	3 221 72	11 873 07	30 383	44.73	13 590 34	13 454 96	1 891 69	6 712 13	
29	15 207 31	3 949 92	11 257 41	25 581	49.53	12 414 46	12 351 23	1 033 32	3 281 77	
30	13 961 84	5 904 30	8 057 54	23 436	43.34	11 328 98	11 290 42	3 232 88	1 192 32	
33	956 71	630 42	326 29	1 479	47.59	703 86	724 15	397 86	328 62	
34	21 474 64	2 180 00	19 314 64	52 225	50.99	26 629 53	22 890 36	3 575 72	3 867 17	
36	45 498 86	20 107 23	25 381 63	61 688	46.75	28 825 12	28 518 77	3 137 14	4 919 98	
37	1 209 91	633 80	576 11	2 122	48.83	966 15	966 15	391 04	11 88	
42	36 [illegible]	13 506 77	22 526 00	67 492	43.79	29 554 78	29 087 83	6 881 53	4 173 40	
43	31 26	31 26	-	-	-	-	-	-	-	
44	90 00	-	90 00	-	64.17	-	-	90 00	-	
46	78 001 78	20 330 86	57 670 92	157 432	48.86	76 921 28	70 026 42	12 354 94	11 267 00	
48	23 837 02	9 794 70	14 042 32	42 359	51.88	21 967 38	21 331 40	7 289 08	1 746 46	
51	18 699 70	3 894 84	14 804 86	22 456	46.41	10 429 93	10 816 53	4 288 33	33 876 68	
52	13 668 96	3 990 00	9 678 96	21 600	48.61	10 543 51	10 421 57	742 61	1 994 06	
53	26 940 38	14 011 20	11 929 18	28 556	56.45	15 835 41	15 645 70	3 816 52	5 656 92	
54	94 747 90	-	94 747 90	185 312	46.36	85 892 11	82 717 81	12 080 09	7 367 18	
55	33 826 26	8 822 00	24 994 28	61 113	52.34	31 986 84	30 820 14	5 828 88	4 124 94	
56	20 330 78	11 349 73	8 981 05	34 088	46.79	15 938 74	15 761 38	6 800 33	2 851 67	
59	85 436 61	12 776 50	72 659 31	164 860	48.77	77 108 02	74 494 65	1 825 34	15 330 44	
60	10 688 32	4 428 65	6 259 67	19 205	52.56	10 094 15	9 511 49	3 261 82	5 804 76	
61	5 896 48	301 80	5 594 68	10 731	42.07	4 514 53	4 660 07	634 61	1 702 72	
62	18 726 26	3 582 00	15 144 26	31 539	49.01	15 457 26	15 243 32	99 06	4 700 15	
63	78 486 49	20 422 70	58 064 78	128 886	48.14	62 046 68	59 826 26	1 761 48	29 812 81	
65	23 984 86	3 556 78	20 379 10	40 303	48.34	19 482 47	19 340 31	1 038 79	2 082 74	
66	1 764 49	1 032 17	731 32	3 676	52.02	1 902 85	1 714 76	983 44	134 41	
67	384 80	273 15	111 65	454	52.55	239 59	238 44	126 79	407 82	
70	23 120 48	3 015 00	20 105 48	38 987	49.37	19 238 01	18 702 00	1 403 48	2 940 43	
71	42 443 37	12 976 45	29 863 92	62 038	47.42	29 418 42	28 763 73	800 19	7 459 60	
72	1 161 44	282 67	878 18	2 397	47.51	1 138 81	1 124 74	248 89	197 28	
73	49 079 27	13 372 50	38 706 77	79 012	44.67	35 294 86	35 264 43	442 34	9 450 42	
74	6 639 18	2 174 96	4 464 22	8 770	52.96	4 634 00	4 373 97	90 25	848 92	
75	16 040 16	4 224 30	11 816 16	25 113	47.71	11 981 41	11 852 48	36 32	1 866 96	
76	6 319 82	2 835 40	3 484 82	5 614	52.99	5 097 11	4 931 91	1 457 09	1 879 14	
77	13 728 30	5 775 00	7 953 30	23 436	48.22	10 832 12	10 [illegible] 69	2 277 46	2 049 46	
78	6 099 72	225 35	5 874 37	10 919	51.28	5 547 96	5 321 00	553 37	801 94	
79	6 323 79	2 000 71	4 323 08	11 360	49.13	5 481 17	5 316 42	983 34	822 52	
[illegible]	[illegible] 08	19 180 62	44 480 42	110 449	44.69	48 389 68	47 [illegible] 10	3 412 06	7 789 36	

6	9 931 77	4 425 00	5 506 77	15 841	51.77	8 200 89	7 847 58	2 340 81	3 331 35		
7	9 951 84	4 034 44	5 917 40	15 790	48.55	7 681 84	7 688 34	1 770 94	10 710 54		
9	1 798 76	188 71	1 610 05	3 113	53.57	1 676 97	1 606 79	3 26	5 153 52		
11	1 814 58	-	1 814 58	1 878	47.79*	897 50	895 26	919 32	854 62		
12	38 902 50	-	38 901 80	67 947	44.94	30 535 38	30 207 17	8 694 62	7 985 82		
13	36 663 51	8 501 66	28 061 85	63 945	47.11	30 124 49	29 578 09	1 516 24	9 195 48		
14	25 466 62	6 969 97	18 [illegible] 65	42 094	47.02	19 792 60	19 427 31	930 66	6 102 96		
15	8 861 17	3 725 65	5 135 52	14 983	49.24	7 367 78	7 264 89	2 129 17	5 668 76		
16	14 123 71	7 620 00	6 503 71	26 673	48.48	12 931 07	12 611 49	6 107 78	3 248 65		
17	6 539 66	3 437 56	3 102 10	11 336	48.21	5 465 09	5 402 48	2 300 35	1 655 24		
18	28 086 44	8 915 00	19 171 44	89 107	51.26	20 298 26	29 421 01	10 246 57	3 331 30		
19	7 813 07	875 30	6 937 77	12 570	48.54	6 101 48	6 036 66	901 11	1 082 16		
20	15 478 84	2 850 00	16 628 84	32 320	47.35	15 303 32	14 996 10	1 632 74	930 69		
23	20 089 16	4 143 15	15 746 01	34 942	53.50	18 693 97	17 842 81	1 096 80	397 95		
25	29 617 72	4 860 00	24 757 72	53 312	51.61	27 514 32	26 341 22	1 583 50	7 443 81		
26	15 094 79	3 221 72	11 873 07	30 383	44.73	13 590 32	13 454 96	1 891 89	6 712 13	1	
29	15 207 37	3 949 92	11 257 41	25 581	49.53	12 414 46	12 351 25	1 033 32	3 281 77		
30	13 951 84	5 904 30	8 057 54	23 436	49.34	11 328 96	11 290 42	3 232 88	1 192 32		
33	958 71	632 42	326 29	1 479	47.59	703 86	724 15	397 86	328 62		
34	21 474 64	2 180 00	19 314 64	52 225	50.99	26 629 53	22 890 36	3 575 72	3 667 17		
35	45 498 86	20 107 23	25 381 63	61 688	46.75	28 825 12	28 518 77	3 137 14	4 919 98		
37	1 209 91	633 80	575 11	2 122	48.53	966 15	966 15	391 04	11 85		
42	36 [illegible] 77	13 506 77	22 526 00	67 492	43.79	29 554 78	29 087 83	6 881 53	4 173 60	2	
43	31 25	31 25	-	-	-	-	-	-	-		
44	90 00	-	90 00	-	64.17	-	-	-	-		
46	78 001 76	20 330 86	57 670 88	137 432	48.86	76 921 28	70 025 42	12 354 84	11 267 00		
48	23 837 02	9 794 70	14 042 32	42 359	51.86	21 967 38	21 331 40	7 289 08	1 749 46		
51	18 699 70	3 894 84	14 804 86	22 456	46.41	10 439 93	10 516 53	4 288 33	33 576 08	11	
52	13 668 96	3 990 00	9 678 96	21 600	48.61	10 543 51	10 421 57	742 61	1 994 06		
53	25 940 38	14 011 20	11 829 18	28 558	55.45	15 835 41	15 645 70	3 816 52	5 856 92		
54	94 747 90	-	94 747 90	185 312	46.36	85 892 11	82 717 81	12 030 09	7 367 18		
55	33 826 28	8 822 00	24 994 28	61 113	52.34	31 986 54	30 520 14	5 828 86	4 124 94		
56	20 330 78	11 349 73	8 981 05	34 058	46.75	18 938 74	18 781 38	6 800 33	2 851 62		
59	85 436 61	12 776 50	72 659 31	164 860	48.77	77 105 02	74 494 65	1 825 34	16 320 44	4	
60	10 688 32	4 428 65	6 259 67	19 205	52.56	10 094 15	9 511 49	3 261 82	5 804 76	1	
61	5 596 48	301 80	5 294 68	10 731	42.07	4 514 53	4 660 07	634 61	1 702 72	1	
62	18 726 26	3 582 00	15 144 26	31 539	49.01	15 457 26	15 243 32	99 06	4 700 15		
63	78 488 49	20 423 70	58 064 78	128 865	48.14	62 046 68	59 826 26	1 761 48	29 812 81	7	
65	23 984 88	3 556 78	20 379 10	40 303	48.34	19 482 47	19 340 31	1 038 79	2 082 74		
66	1 764 49	1 033 17	731 32	3 676	52.02*	1 901 85	1 714 76	983 44	134 41		
67	384 80	273 15	111 65	454	52.55	239 58	238 44	126 79	407 52		
70	23 120 48	3 015 00	20 105 48	38 967	49.37	19 238 01	18 702 00	1 403 48	2 949 43		
71	42 443 37	12 975 45	29 563 92	62 028	47.42	29 418 42	28 763 73	800 19	7 459 60	1	
72	1 161 82	282 67	879 15	2 397	47.51	1 138 81	1 124 74	248 89	197 28		
73	48 079 27	13 372 50	35 706 77	79 012	44.67	35 294 66	35 264 43	442 34	9 450 42		
74	6 639 18	2 174 96	4 464 22	8 750	52.96	4 634 00	4 373 97	90 28	648 92		
75	15 040 16	4 224 30	11 816 16	25 113	47.71	11 981 41	11 852 48	36 32	1 866 96		
76	6 319 82	2 835 40	3 484 82	8 615	52.99	5 097 11	4 931 91	1 457 09	1 579 14		
77	13 728 20	5 775 00	7 953 20	23 432	46.22	10 832 12	10 830 63	2 279 48	2 649 46		
78	6 099 72	225 35	5 874 37	16 919	51.28	5 547 98	5 321 00	353 37	801 94		
79	6 323 79	2 000 72	4 323 06	11 360	49.13	5 581 17	5 316 42	993 34	822 52		
83	63 661 05	19 180 62	44 480 43	110 449	44.69	49 389 66	47 858 43	3 412 06	7 749 38		
84	57 492 02	20 316 10	37 175 92	122 157	48.32	59 002 10	60 525 27	23 349 35	1 632 03		
85	38 701 96	9 420 25	29 281 67	67 508	47.97	33 432 04	33 162 22	2 380 58	4 509 95	2	
87	963 63	97 20	866 43	991	42.68	422 96	427 34	439 09	186 17		
89	1 899 96	144 89	1 745 07	2 897	47.79*	1 384 48	1 355 77	389 30	221 39		
TOTAL 89	$1 296 742 61	$325 788 69	$970 954 12	2 284 207	47.79	$1 095 012 69	$1 063 840 90	$92 [illegible] 66	$263 730 42		$ 80
10	66 061 34		66 061 34	119 514	47.79*	57 115 74	52 737 38	13 323 96	26 949 72		
36	49 132 39		49 132 39	88 051	47.79*	41 [illegible] 63	40 024 90	9 307 39	32 967 12		
MARKET	$1 411 938 44	$325 788 69	$1 086 149 75	2 489 772		$1 [illegible] 252 30	$1 156 603 08	$70 [illegible] 33	$323 647 26		$ 80

(*) Average of all other agencies.

Includes revenue from Seconia at prevailing rates, and revenue fr[illegible] [illegible] [illegible] [

ER NO. 311, ORDER OF JUNE 14, 1933

ED RATES, BY SPECIES, SHOWING NET AMOUNTS AVAILABLE TO COMPENSATE
REHENSIVE, ON BASIS OF GOVERNMENT COSTS
determined by applying rates to the volume handled by individual firms in 1931

STATEMENT NO. 2
Sheet 1 of 2

RATES reased on Buying	NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER	Govt Costs S&B exclusive of Return on Investment	Less Owners Compensation as included in Govt Costs	Govt Costs minus allowance for owners compensation	No. of Head S&B per Govt Audit	Avg Revenue per head under prescribed rates	REVENUE AT JUNE 14, 1933 RATES (1) Selling & Buying Together	Less Increased Revenue on Buying Service	NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER
	1	b	c	d	e	f	g	h	i
506 56	$ 2 638 77	$ 2 172 85	$ 27 00	$ 2 146 85	9 552	15.784	$ 1 805 40	$ 1 677 38	$ 569 80
847 58	2 340 81	3 331 38	2 475 00	856 38	8 168	22.10	1 806 13	1 819 10	955 76
693 34	1 770 94	10 710 54	3 793 19	6 912 35	41 090	23.83	9 791 78	9 452 12	2 560 77
606 79	3 26	5 153 52	912 13	4 241 39	19 051	21.81	4 155 02	4 032 62	208 87
895 25	919 32	834 62	-	834 62	2 990				834 62
207 17	8 694 62	7 985 82	-	7 985 82	28 132	20 260	5 699 84	5 630 91	2 354 91
578 09	1 816 24	9 195 45	571 20	8 624 25	40 816	20.94	8 546 87	8 543 59	74 66
427 31	930 66	6 102 96	556 83	5 546 13	27 819	19.00	5 285 61	5 288 79	257 34
264 89	2 129 17	5 666 76	3 126 54	2 542 22	20 743	23.17	4 806 15	4 829 77	2 287 55
811 49	6 107 78	3 248 65	772 80	3 075 85	8 495	23.45	1 992 78	1 997 66	1 078 28
402 45	2 300 35	1 655 24	1 078 92	566 32	6 872	22.73	1 562 01	1 606 05	1 045 73
421 01	10 246 57	3 331 30	836 65	2 498 65	11 653	18.85	2 196 59	2 176 56	318 67
026 66	801 11	1 062 16	-	1 063 16	4 497	20.21	908 84	720 04	343 12
996 10	1 632 74	930 69	-	930 69	3 727	20.50	764 04	764 04	166 65
842 81	1 096 80	397 95		397 95	1 836	23.17	385 89	355 89	42 06
341 22	1 583 50	7 443 81	-	7 443 81	19 201	22.94	4 404 71	4 363 93	3 079 88
464 96	1 891 69	6 712 13	1 744 82	4 967 31	20 321	21.37	4 342 60	4 324 23	843 09
351 23	1 033 32	3 281 77	223 65	3 058 12	12 619	20.29	2 560 40	2 535 15	522 37
290 42	3 232 88	1 192 32	81 00	1 111 24	3 489	23.82	820 61	820 61	290 63
734 15	397 86	328 62	5 86	322 76	1 890	22.12	373 83	373 83	51 07
880 36	3 575 72	3 667 17	-	3 667 17	16 312	19.18	3 128 64	2 572 5[illegible]	1 794 60
518 77	3 137 14	4 919 98	142 80	4 777 48	12 017	22.80	2 739 38	2 721 60	2 065 88
966 15	391 04	11 85	6 53	5 32	35	25.29	8 85	3 85	3 53
087 83	6 861 83	4 173 40	2 607 51	1 565 89	11 442	21.70	2 482 91	2 438 25	872 35
-	-	-	-	-	-	-	-	-	-
-	90 00	-	-	-	-	25.00	-	-	-
025 42	12 354 84	11 267 00	724 20	10 542 80	33 474	20.11	6 731 62	6 682 19	3 860 61
551 40	7 289 08	1 748 46	89 10	1 659 58	5 952	20.88	1 242 78	1 242 16	411 42
815 53	4 288 33	33 576 08	11 153 37	22 422 71	189 184	24.76	39 413 96	39 348 [illegible]	16 925 39
421 57	742 61	1 994 06	-	1 994 06	8 196	22.25	1 379 06	1 366 19	613 87
645 70	3 816 52	5 656 92	691 40	4 965 72	18 764	20.64	3 872 89	3 803 36	1 092 36
717 81	12 030 09	7 367 18	-	7 367 18	27 122	18.86	5 120 63	4 689 97	2 707 18
830 14	5 825 86	4 124 94	43 20	4 081 74	21 227	18.77	3 984 31	3 956 88	122 86
761 38	6 800 33	2 851 63	-	2 851 63	8 191	20.22	1 656 22	1 [illegible] 36	1 228 75
496 65	1 825 34	15 320 44	4 009 35	11 311 09	70 854	20.15	14 216 63	13 778 79	2 467 70
511 49	3 261 82	5 804 76	1 815 88	3 988 90	21 164	24.05	5 089 94	5 944 04	365 14
660 07	634 61	1 702 72	1 056 27	646 45	9 679	19.98	1 929 02	1 [illegible] 73	1 229 28
243 32	99 06	4 700 15	84 00	4 616 15	15 813	23.55	3 723 26	3 [illegible] 59	900 56
826 26	1 761 48	29 812 81	7 035 24	22 777 57	130 804	17.42	26 572 02	24 063 51	1 225 34
340 31	1 038 79	2 082 74	12 91	2 069 83	7 619	19.11	1 488 99	1 [illegible] 97	612 86
716 76	983 44	134 41	-	134 41	737	23.72	174 82	174 82	60 41
238 44	126 79	407 52	30 35	377 17	6 015	24.52	1 480 89	1 490 91	1 [illegible] 74
703 00	1 403 48	2 949 43	-	2 949 43	13 628	20.11	2 740 59	2 749 97	199 46
788 73	900 19	7 469 60	1 596 80	5 873 10	20 325	19.79	4 021 82	4 011 40	1 861 70
134 74	245 89	197 28	-	197 28	1 077	20.47	220 46	221 91	[illegible]
884 43	442 34	9 450 42	270 00	9 180 42	74 425	17.83	6 034 70	4 [illegible] 61	4 274 80
575 97	90 25	646 92	-	646 92	2 364	21.69	512 75	512 75	133 17
852 48	36 32	1 866 96	-	1 866 96	8 134	21.97	1 127 94	1 096 00	870 90
911 91	1 [illegible] 09	1 879 14	15 00	1 663 14	8 629	21.17	1 828 [illegible]	1 761 34	50 [illegible]
522 68	2 [illegible] 46	2 049 46	972 00	1 077 46	10 193	18.08	1 941 61	1 914 43	826 97
121 00	353 37	801 94	2 65	799 19	4 738	18.10	657 58	720 08	99 13
[illegible]	983 34	822 59	138 41	684 11	2 969	21.27	631 61	631 51	[illegible]

7 847 58	2 340 81	3 331 35	2 475 00	856 35	8 168	22.10	1 808 19	1 312 10	989 75		
7 585 34	1 770 94	10 710 54	3 793 19	6 912 35	41 090	23.83	9 791 78	9 452 12	2 540 77		
1 606 79	3 26	5 153 52	912 13	4 241 39	19 051	21.81	4 155 02	4 032 52	208 87		
895 25	919 32	554 62	-	554 62	2 990		-	-	554 62		
30 207 17	8 694 62	7 985 82	-	7 985 82	28 132	20 26*	5 692 54	5 630 91	2 354 91		
29 578 09	1 516 24	9 195 48	571 20	8 624 28	40 816	20.94	8 546 87	8 543 59	74 66		
19 427 31	930 66	6 102 96	856 83	5 246 13	27 819	19.00	5 285 61	5 288 79	257 34		
7 264 89	2 129 17	5 668 76	3 126 54	2 542 22	20 743	23.17	4 806 15	4 829 77	2 287 55		
12 611 49	6 107 78	3 248 65	772 80	3 075 85	8 495	23.48	1 982 78	1 997 66	1 078 28		
5 402 48	2 300 35	1 655 24	1 078 92	576 32	6 872	22.73	1 582 01	1 606 05	1 049 73		
29 421 01	10 245 57	3 331 30	836 65	2 495 65	11 653	18.85	2 186 59	2 176 36	318 67		
6 036 56	901 11	1 062 16	-	1 063 16	4 497	20.31	908 84	720 04	343 12		
14 996 10	1 632 74	930 69	-	930 69	3 727	20.50	764 04	764 04	166 65		
17 842 81	1 096 80	397 95		397 95	1 636	23.17	385 85	355 80	42 06		
26 341 22	1 583 50	7 443 81	-	7 443 81	19 201	22.94	4 404 71	4 345 93	3 079 88		
13 454 96	1 891 89	6 712 13	1 744 82	4 967 31	20 321	21.37	4 342 60	4 324 23	843 08		
12 351 23	1 033 32	3 281 77	223 65	3 058 12	12 619	20.29	2 560 40	2 535 15	522 37		
11 290 42	3 232 88	1 192 32	81 00	1 111 24	3 489	23.82	820 61	820 61	290 63		
724 15	397 86	328 62	5 86	322 76	1 690	22.12	373 83	373 83	51 07		
22 890 36	3 575 72	3 667 17	-	3 667 17	16 312	19.18	3 128 64	2 572 57	1 094 60		
28 518 77	3 137 14	4 919 98	142 80	4 777 48	12 017	22.80	2 739 38	2 721 60	2 065 88		
966 15	391 04	11 86	6 53	5 32	38	25.29	8 86	9 86	3 53		
29 087 53	6 861 53	4 173 40	2 607 51	1 565 89	11 442	21.70	2 482 91	2 438 25	872 36		
-	-	-	-	-	-	-	-	-	-		
-	90 00	-	-	-	-	25.00	-	-	-		
70 025 42	12 354 54	11 267 00	724 20	10 542 80	33 474	20.11	6 731 62	6 882 19	3 860 61		
21 331 40	7 289 08	1 746 46	89 10	1 669 88	5 952	20.88	1 242 78	1 242 16	411 40		
10 816 53	4 288 33	33 876 08	11 153 37	22 422 71	189 184	24.76	39 413 96	39 348 30	16 926 30		
10 421 87	742 61	1 994 06	-	1 994 06	6 196	22.25	1 379 06	1 360 19	613 87		
15 645 70	3 816 52	5 856 92	891 60	4 965 72	18 764	20.64	3 872 89	3 803 86	1 092 36		
82 717 81	12 030 09	7 367 18	-	7 367 18	27 122	18.88	5 120 63	4 659 97	2 707 18		
30 520 14	5 525 86	4 124 94	43 20	4 081 74	21 227	18.77	3 984 31	3 956 88	122 86		
15 761 38	6 800 33	2 851 63	-	2 851 63	8 191	20.22	1 656 22	1 852 86	1 228 75		
74 494 65	1 825 34	16 320 44	4 009 38	11 311 06	70 864	20.18	14 216 63	13 778 79	2 467 70		
9 511 49	3 261 82	5 804 76	1 815 88	3 986 90	21 164	24.08	5 089 94	5 944 04	365 14		
4 660 07	634 61	1 702 72	1 056 27	646 45	9 679	19.98	1 929 02	1 878 73	1 229 28		
15 243 32	99 06	4 700 15	84 00	4 616 15	18 810	22.55	3 723 26	3 715 59	900 56		
69 826 26	1 761 48	29 812 81	7 035 24	22 777 57	130 806	17.62	26 572 02	24 063 51	3 285 34		
29 340 31	1 038 79	2 082 74	12 91	2 069 83	7 819	19.11	1 458 99	1 486 97	612 86		
1 714 78	983 44	134 41	-	134 41	737	23.72	174 82	174 82	40 41		
238 44	126 79	407 52	30 35	377 17	6 015	24.52	1 480 83	1 490 91	1 107 74		
18 702 00	1 403 48	2 949 43	-	2 949 43	13 628	20.11	2 740 59	2 749 97	199 46		
28 783 73	800 19	7 469 60	1 596 80	5 873 10	20 323	19.79	4 021 53	4 011 40	1 861 70		
1 124 74	245 89	197 28	-	197 28	1 077	20.47	220 46	221 91	74 35		
35 264 43	442 34	9 450 42	270 00	9 180 42	74 425	17.83	6 034 70	4 905 67	4 274 80		
4 373 97	90 28	648 92	-	648 92	2 364	21.69	512 75	512 75	133 17		
13 852 48	36 32	1 866 96	-	1 866 96	5 134	21.97	1 127 94	1 036 00	570 90		
4 981 92	1 481 09	1 879 14	15 00	1 662 14	5 629	21.17	1 826 76	1 761 34	90 20		
10 990 68	2 272 68	2 949 46	972 00	1 977 46	10 192	15.08	1 941 60	1 914 43	536 97		
3 321 00	353 37	801 94	2 65	799 19	4 738	18.10	857 58	720 08	79 10		
5 316 42	993 34	822 52	138 41	686 11	2 969	21.27	631 61	631 51	54 60		
5 832 40	3 412 06	7 749 38	450 00	7 339 38	30 135	20 08	6 051 11	6 012 80	1 326 78		
10 525 27	23 349 35	1 632 03	26 34	1 608 69	4 078	21.31	864 94	791 11	814 58		
12 162 22	2 380 59	4 509 95	2 289 88	2 220 07	11 944	20.95	2 502 27	2 366 50	46 43		
487 34	439 09	186 17	21 80	137 57	399	26.31	104 58	104 58	38 99		
1 358 77	389 30	221 39		131 32	249	20.26*	52 19	52 19	79 20		
43 840 80	$92 [illegible] 3 66	$263 730 42	$ 80 891 66	$ 212 800 76	1 045 049	20.26	$ 217 776 02	$ 210 870 44	$ 1 938 32		
12 737 38	13 322 96	26 949 72		26 949 72	96 653	20.26*	20 258 47	20 235 60	6 714 32		
10 024 90	9 107 39	32 967 12		32 967 12	147 928	20.26*	31 004 45	30 958 99	8 008 13		
6 903 08	$70 486 33	$323 647 26	$ 80 891 66	$ 272 725 60			$ 259 038 94	$ 262 064 83	10 660 77		

B. A. I. DOCKET NO. 341. ORDER OF JUNE 14, 1935

CONFISCATORY ASPECT OF THE PRESCRIBED RATES BY SPECIES, SHOWING NET AMOUNTS OWNERS FOR S[illegible], ON BASIS OF [illegible]

Compar[illegible]ve reve[illegible]y [illegible] of the pr[illegible] [illegible] by applying [illegible]

Agency No.	Govt Costs S&B exclusive of Return on Investment	Less Owners Compensation as included in Govt Costs	Govt Costs minus allowance for owners compensation	No. of Head S&B per Govt Audit	Avg Revenue per head under prescribed rates	REVENUE AT JUNE 14, 1933 RATES (1) Selling & Buying Together	Less Increased Revenue on buying service	NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER	NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER	Less [illegible] lowest of 6
a	b	c	d	e	f	g	h	i	j	
1	$ 3 768 31	$ 1 608 00	$ 2 157 31	43 274	6.60¢	$ 2 856 08	$ 2 873 33	$ 715 02	$ 716 02	$
4	229 05		229 05	1 896	8.33	157 94	150 12	7[illegible]	[illegible]	
5	17 272 69	4 581 98	12 690 71	209 203	6.62	13 349 57	13 883 83	1 193 12	1 193 12	
6	248 96	-	248 96	1 220	19.61	238 02	238 02	10 [illegible]	3 285 62	
7	285 14	31 13	254 01	1 295	21.18	273 63	273 63	19 62	4 331 [illegible]	
9	205 76	-	205 76	596	22.09	132 10	132 10	[illegible]	[illegible]	
11	14 80	-	14 80	175	-	-	-	14 80	1 [illegible]	
12	545 19	-	545 19	3 439	15.84	544 74	454 08	91 [illegible]	[illegible]	1
13	1 306 89	318 24	987 65	5 688	15.80	898 70	898 79	88 [illegible]	1 352 72	1
14	1 213 00	160 30	1 052 70	7 365	15.62	1 150 41	1 064 08	11 38	584 70	
15	574 57	34 43	540 14	3 854	14.73	569 63	574 63	34 49	4 451 21	
16	272 46	7 20	265 26	1 870	22 38	351 37	226 35	39 [illegible]	4 589 58	
17	114 34	13 53	100 81	756	20.33	153 69	131 49	30 68	3 380 76	
18	247 91	1 35	246 56	3 157	8.46	267 08	261 12	14 56	9 945 46	
19	212 19	-	212 19	1 252	16.76	210 09	156 59	[illegible]	[illegible]	
20	139 59	-	139 59	972	17.32	151 03	128 00	11 [illegible]	2 [illegible]	
22	119 10	-	119 10	862	12.61	108 70	108 70	10 40	1 044 34	
25	648 19	-	648 19	3 676	14.07	517 21	486 02	162 [illegible]	[illegible]	
26	491 68	18 65	472 35	2 687	15.28	405 98	403 97	69 [illegible]	879 79	
29	181 82	17 20	164 62	734	20.56	150 91	150 91	13 [illegible]	367 74	
30	219 81	17 63	202 18	533	22.36	119 18	119 18	83 [illegible]	2 859 25	
33	179 06	3 40	175 66	805	20.95	167 84	167 84	[illegible]	441 11	
34	58 77	-	58 77	190	21 20	40 28	40 28	18 [illegible]	2 462 63	
35	5 744 24	150 00	5 594 24	44 036	10.55	4 645 80	4 556 62	1 035 [illegible]	45 54	1
37	32 28	-	32 28	321	22.92	73 57	73 57	41 29	438 86	
42	286 24	26 12	260 12	1 460	18.49	269 95	232 81	27 [illegible]	7 406 58	1
43	13 455 56	2 187 50	11 268 06	140 481	10.61	14 905 03	14 690 36	3 422 31	3 422 31	
44	18 625 55	6 768 00	12 857 55	267 391	8.50	22 708 24	22 512 40	9 654 85	9 564 85	1
46	1 624 32	285 40	1 338 92	7 795	14.53	1 136 51	1 092 89	246 [illegible]	8 247 90	2
48	100 61	16 20	84 41	430	18.78	80 80	80 80	3 61	6 874 05	
51	1 380 66	-	1 380 66	6 942	19.93	1 383 54	1 318 66	61 80	12 575 26	1
52	786 31	-	786 31	4 220	14.96	626 27	638 52	147 79	19 06	
53	166 39	21 60	144 79	733	16.64	121 97	102 86	42 [illegible]	2 681 73	
54	30 218 88	-	30 218 88	591 028	[illegible].04	41 608 [illegible]	41 596 61	11 377 73	3 359 [illegible]	5
55	285 77	4 80	280 97	3 685	11.14	410 51	403 06	122 06	8 525 08	1
58	160 [illegible]	-	160 18	4 524	7.27	357 57	357 97	197 79	8 769 37	
59	17 713 06	598 00	17 115 06	805 441	6.81	13 990 53	13 933 57	3 181 49	1 111 55	3
60	208 13	26 13	182 00	753	21.06	158 81	159 40	22 60	4 184 36	
61	199 98	48 27	151 71	991	21.34	208 51	175 49	[illegible] 70	615 48	
62	449 29	12 00	437 29	3 066	20 01	613 31	613 41	176 13	525 38	
63	5 607 01	334 15	5 272 86	43 330	13.99	6 061 87	4 644 52	628 34	2 419 08	3
65	295 [illegible]	2 15	293 44	2 184	14.92	323 67	246 54	46 90	1 698 55	
66	50 70	-	50 70	283	20 53	58 16	58 16	7 40	1 [illegible]	
67	30 47	-	30 47	580	21.61	125 34	128 05	37 68	1 328 11	
70	495 27	-	495 27	2 507	16.03	492 87	403 93	91 34	1 694 28	
71	378 06	114 00	264 06	1 414	17.58	248 55	227 58	36 48	2 698 37	1
72	11 68	-	11 68	45	22.56	10 15	10 15	1 53	268 69	
73	385 48	-	385 48	4 035	8.80	355 08	363 51	21 97	4 739 11	1
74	81 83		81 83	333	20.14	67 07	67 07	14 76	288 18	
75	357 99	-	357 99	2 487	[illegible].95	272 33	272 33	85 66	620 24	
76	179 10		179 10	1 553	13.99	216 95	238 18	51 [illegible]	1 654 37	
77	248 59	27 00	221 59	1 635	25.02	245 58	244 11	22 52	3 736 97	
78	620 48	-	620 48	3 432	14 05	482 20	482 20	138 29	770 76	
[illegible]	308 05	22 73	285 30	2 273	17.30	256 85	261 78	23 52	918 22	

7	285 14	31 13	254 01	1 298	21.18	273 63	273 63	19 62	4 331 33		
9	205 76	-	205 76	598	22.09	132 10	132 10	72 66	285 79		
11	14 80	-	14 80	175	-	-	-	14 80	1 468 74		
12	545 19	-	545 19	3 439	15.84	544 74	454 08	91 11	11 140 65		
13	1 306 89	318 24	987 65	5 688	15.80	898 70	898 79	88 86	1 352 72		
14	1 213 00	160 30	1 052 70	7 365	15.62	1 180 41	1 064 08	11 38	584 70		
15	574 57	34 43	540 14	3 854	14.73	569 62	574 63	34 49	4 451 21		
16	272 46	7 20	265 26	1 870	22 38	351 37	228 35	39 91	4 589 58		
17	114 34	13 53	100 81	756	20.33	153 69	131 49	30 68	3 380 76		
18	247 91	1 35	246 56	3 157	8.46	267 08	261 12	14 56	9 945 46		
19	213 19	-	212 19	1 282	16.76	210 09	156 89	55 80	1 492 80		
20	139 59	-	139 59	472	17.32	151 03	128 00	11 59	2 810 98		
23	119 10	-	119 10	862	12.61	108 70	108 70	10 40	1 044 34		
25	648 19	-	648 19	3 676	14.07	517 21	486 02	162 17	2 658 55		
26	491 68	18 85	472 35	2 687	15.28	405 99	403 97	69 01	879 79		
29	181 82	17 20	164 62	734	20.56	150 91	150 91	13 71	357 74		
30	219 81	17 63	202 18	533	22.36	119 18	119 18	83 00	2 859 25		
33	179 06	3 40	175 66	805	20.95	167 84	167 84	7 66	441 11		
34	58 77	-	58 77	190	21 20	40 28	40 28	18 49	2 462 63		
35	5 744 24	150 00	5 594 24	44 036	10.55	4 645 80	4 556 62	1 035 56	45 54		1
37	32 28	-	32 28	321	22.92	73 57	73 57	41 29	438 86		
42	286 24	26 12	260 12	1 460	18.49	269 96	232 81	27 84	7 406 58		1
43	13 485 55	2 187 50	11 298 05	140 481	10.61	14 905 03	14 690 36	3 422 31	3 422 31		
44	13 625 55	6 768 00	12 857 55	267 391	8.50	22 726 24	22 512 40	9 654 85	9 564 85		1
46	1 624 32	285 40	1 338 92	7 795	14.54	1 136 51	1 092 89	346 50	8 247 90		2
48	100 61	16 20	84 41	430	18.79	80 80	90 80	8 61	6 874 05		
51	1 380 66	-	1 380 66	6 942	19.93	1 383 54	1 318 66	61 80	12 876 26		1
52	786 31	-	786 31	4 220	14.96	826 27	638 52	147 79	29 06		
53	166 39	21 60	145 29	733	16.64	121 97	102 86	48 40	2 681 73		
54	30 218 86	-	30 218 98	591 028	7.04	41 608 37	41 596 61	11 377 73	3 359 54		5
55	285 77	4 80	280 97	3 685	11.14	410 51	403 06	122 06	5 525 08		1
58	180 18	-	180 18	4 524	7.27	357 57	357 97	197 79	5 769 37		
59	17 713 06	598 00	17 115 06	305 441	6.81	13 990 53	13 933 57	3 181 45	1 111 55		3
60	208 13	26 13	182 00	753	21.09	158 81	159 40	22 80	4 184 36		
61	199 98	45 27	154 71	991	21.04	208 51	175 49	20 70	615 45		
62	449 29	12 00	437 29	3 065	20 01	613 31	613 41	176 13	625 38		
63	5 607 01	334 16	5 272 86	43 330	13.93	6 061 87	4 644 52	628 34	2 419 08		3
65	298 33	2 15	293 44	2 184	14.92	323 67	246 54	46 90	1 698 55		
66	50 70	-	50 70	283	20 53	58 16	58 16	7 40	1 021 31		
67	30 47	-	30 47	590	21.61	135 34	128 05	37 88	1 328 11		
70	495 27	-	495 27	2 507	18.03	402 87	403 93	91 34	1 694 28		
71	378 06	114 00	264 06	1 414	17.68	248 59	227 58	36 48	2 698 37		1
72	11 68	-	11 68	45	22.56	10 15	10 15	1 53	268 69		
73	385 48	-	385 48	4 035	8.80	355 08	363 51	21 97	4 739 11		1
74	81 83		81 83	333	20.14	67 07	67 07	14 76	238 15		
75	387 09	-	387 09	2 487	15.82	272 33	272 33	85 66	820 24		
76	179 10		179 10	1 553	13.99	216 96	238 18	53 30	1 654 87		
77	248 59	27 00	221 59	1 635	15.02	245 58	244 11	22 52	3 736 97		
78	620 48	-	620 48	3 432	14 05	482 20	482 20	138 28	770 76		
79	308 03	22 73	285 30	2 273	17.30	256 85	261 78	23 52	918 22		
82	475 96	26 00	439 96	2 007	16 19	324 93	331 48	108 48	1 976 80		1
83	610 79	17 56	593 23	2 380	16 89	397 22	331 86	264 37	22 273 40		1
84	7 161 92	217 98	6 944 01	150 283	6.49	9 753 37	8 560 97	1 616 03	4 543 81		1
87	7 214 64	3 013 20	4 201 44	96 975	6.83	6 623 39	6 727 98	2 526 54	2 064 46		
88	-	-			-	-		-	468 50		
TOTAL 58	$145 496 81	$ 20 738 77	$124 758 04	1 896 608	7.78	$ 152 878 48	$ 149 063 55	$ 24 305 51	$ 115 253 57	$	
10	10 096 36	-	10 096 36	94 843	7.76	7 378 79	7 351 88	2 744 48	$ 22 782 79	$	
36	6 110 84	-	6 110 84	36 575	7.78	3 845 54	2 880 34	3 230 50	14 346 02		
GRAND TOTAL	$161 704 01	$ 20 738 77	$140 965 24	2 028 026		$ 163 102 81	159 295 77	$ 18 330 53	$ 78 125 09	$	

(*) Average of all other firms

(1) Includes revenue from Seconds at prevailing [illegible] from Buying service at [illegible] prices in prior of 6-14. [illegible] prevail [illegible] rate levels in Column E.

B. A. I. DOCKET NO. 34/. ORDER OF JUNE 14, 1935

STATEMENT NO. 2
Sheet 2 of 2

EFFECT OF THE PRESCRIBED RATES BY SPECIES, SHOWING NET AMOUNTS AVAILABLE TO COMPENSATE OWNERS FOR SERVICES, ON BASIS OF the property [illegible] by applying [illegible] individual [illegible] June 14, 1934

JUNE 14,1933 RATES		NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER	NET YIELD AVAILABLE FOR RETURN ON INV & COMPENSATION OF OWNER	ALL Less Return on Investment allowed in Order of 6/14/1933	ALL Remainder, if any, available to compensate owners for personal services	CASES Average number of owners during the year 1921	CASES Average compensation, if any, per owner per annum
Key Nr	Less Increased Revenue on basing service						
	b	i	j	k	l	m	n
108	$ 2 873 33	$ 715 02	$ 716 02	$ 173 10	$ 842 92	1	$ 842 92
94	150 12	76 [illegible]		610 89	-	2	-
57	13 883 93	1 193 12	1 193 12	836 33	356 79	1	356 79
02	238 02	13 [illegible]	3 288 [illegible]	299 68	2 985 94	2	1 492 97
62	273 63	19 62	4 331 [illegible]	520 66	3 801 67	2	1 900 84
10	132 10	72 [illegible]		182 45	-	1	-
[illegible]	[illegible]	14 [illegible]	[illegible]	42 80	-	1	-
74	454 08	91 [illegible]	[illegible]	1 229 86	-	-	-
70	898 79	88 [illegible]	1 352 72	1 267 60	85 12	3	28 37
41	1 064 08	11 38	884 [illegible]	856 57	-	3	-
82	574 63	34 49	4 451 21	365 26	4 065 95	2	2 032 98
87	228 35	39 91	4 589 58	465 87	4 823 71	3	1 607 90
69	131 49	30 68	3 380 76	221 16	3 159 60	2	1 579 80
08	281 12	14 86	9 945 46	960 81	9 954 65	4	2 241 16
09	166 89	[illegible]	[illegible]	228 04	-	1	-
03	128 00	11 [illegible]	[illegible]	814 36	-	1	-
70	108 70	10 [illegible]	1 044 34	538 33	506 01	1	506 01
21	486 02	162 [illegible]	[illegible]	948 79	-	2	-
98	403 97	69 [illegible]	879 79	607 99	271 80	2	135 90
91	150 91	15 [illegible]	567 74	474 98	62 76	3	27 69
18	919 18	85 [illegible]	2 859 25	376 09	2 421 16	2	1 240 58
84	167 84	7 [illegible]	441 11	37 23	403 88	1	403 88
28	40 28	18 [illegible]	2 462 63	696 31	1 564 32	1	1 564 32
80	4 556 62	1 035 [illegible]	45 54	1 185 13	-	10	-
57	73 57	41 29	438 86	33 36	402 50	1	402 50
36	232 81	27 [illegible]	7 406 58	1 098 39	6 308 19	3	2 102 73
03	14 690 36	3 422 31	3 422 31	561 92	2 860 39	1	2 860 39
24	20 512 40	9 864 85	9 564 85	1 069 86	8 495 29	2	4 247 65
51	1 092 89	246 [illegible]	8 247 90	2 628 98	5 620 92	5	1 124 18
80	80 80	3 61	6 874 05	678 76	6 195 29	3	2 065 10
54	1 318 86	81 80	12 876 26	1 479 46	11 096 78	1	11 096 78
27	638 52	147 79	19 06	336 12	-	2	-
97	102 86	48 [illegible]	2 681 73	517 65	2 164 08	2	1 082 04
32	41 596 61	11 377 73	3 359 54	5 308 63	-	3	-
51	403 06	122 06	8 825 08	1 080 02	4 445 06	2	2 222 53
57	357 97	197 79	8 769 87	867 91	5 181 66	2	2 590 78
63	13 933 87	3 181 49	1 111 58	3 786 [illegible]	-	4	-
81	159 40	[illegible] 90	4 184 36	439 25	3 745 13	6	624 19
51	175 49	[illegible] 70	615 48	232 67	382 78	1	382 78
31	613 41	176 13	625 36	596 01	-	2	-
87	4 644 52	628 34	2 416 08	3 159 28	-	7	-
67	246 54	46 90	1 698 55	666 62	-	2	-
16	58 16	7 40	1 021 31	61 13	870 18	1	870 18
34	128 05	27 88	1 328 11	51 23	1 276 88	1	1 276 88
87	403 93	91 34	1 694 26	859 94	-	1	-
55	227 58	35 48	2 698 37	1 078 49	-	5	-
15	10 15	1 53	268 69	43 68	225 01	1	225 01
08	363 31	21 97	4 739 11	1 432 30	-	4	-
07	67 07	14 75	238 19	149 13	-	1	-
33	272 33	85 66	620 24	422 58	-	1	-
96	238 18	51 [illegible]	1 654 87	210 90	1 443 47	1	1 443 47
58	244 11	22 52	3 736 97	429 22	3 307 75	3	1 182 58
20	482 20	159 28	770 76	209 19	-	1	-
	[illegible]	23 82	915 22	200 27	714 95	1	714 95
					[illegible]	[illegible]	20 22

	238 02		3 285 62	299 68	2 985 94	2	1 492 97
273 62	273 63	19 62	4 331 33	520 66	3 801 67	2	1 900 84
132 10	132 10			182 48	-	1	-
-	-		1 468 94	42 80	-	1	-
894 74	454 08			1 229 86	-	-	-
898 70	898 79		1 352 72	1 267 60	85 12	3	28 37
180 41	1 064 08	11 38	584 70	856 57	-	3	-
569 62	574 63	34 49	4 451 21	365 86	4 065 85	2	2 032 93
361 37	228 35		4 589 58	465 87	4 823 71	3	1 507 90
383 69	131 49		3 380 76	221 16	3 159 60	2	1 579 80
267 08	261 12		9 945 46	980 81	9 964 65	4	2 241 16
210 09	166 89			228 04	-	1	-
161 03	128 00			814 36	-	1	-
108 70	108 70		1 044 34	538 33	506 01	1	506 01
817 21	486 02			948 79	-	2	-
405 98	403 97		879 79	607 99	271 80	2	138 90
150 91	150 91		557 74	474 98	82 76	3	27 69
119 18	919 18		2 859 25	378 09	2 481 16	2	1 240 58
147 84	147 84		441 11	37 23	403 88	1	403 88
40 28	40 28		2 462 63	898 31	1 564 32	1	1 564 32
845 80	4 556 62		45 54	1 185 13	-	10	-
73 57	73 57		438 86	33 36	402 50	1	402 50
269 95	232 81		7 406 58	1 098 39	6 308 19	3	2 102 73
905 03	14 690 36		3 422 31	561 92	2 860 39	1	2 860 39
728 24	22 512 40		9 564 85	1 069 66	8 495 29	2	4 247 65
136 51	1 092 89		8 247 90	2 628 98	5 620 92	5	1 124 18
80 80	80 80		6 874 05	678 76	6 195 29	3	2 065 10
983 54	1 318 86		12 576 26	1 479 46	11 096 78	1	11 096 78
546 27	638 52		19 08	386 12	-	2	-
122 97	102 86		2 681 73	517 65	2 164 08	2	1 082 04
508 37	41 596 61		3 359 54	5 308 63	-	3	-
410 51	403 06		5 525 08	1 080 02	4 445 06	2	2 222 53
387 57	357 97		6 769 37	587 91	5 181 46	2	2 590 73
930 53	13 933 57		1 111 55	3 788 54	-	4	-
186 81	159 40		4 184 36	439 25	3 745 13	6	624 19
303 51	175 49		615 45	232 67	382 78	1	382 78
513 31	613 41		625 38	596 01	-	2	-
161 87	4 644 52		2 419 08	3 159 28	-	7	-
129 67	246 54		1 698 55	666 62	-	2	-
86 16	58 16		1 031 31	61 13	970 18	1	970 13
133 34	128 05		1 328 11	51 23	1 276 88	1	1 276 88
401 87	403 93		1 694 28	689 94	-	1	-
248 59	227 58		2 698 37	1 078 49	-	5	-
10 15	10 15		268 69	43 68	225 01	1	225 01
155 08	363 31		4 739 11	1 432 30	-	4	-
67 07	67 07		238 18	149 13	-	1	-
224 33	272 33		620 24	422 58	-	1	-
216 95	238 18		1 654 37	210 90	1 443 47	1	1 443 47
145 58	244 11	22 52	3 736 97	429 22	3 307 75	3	1 182 58
158 20	482 20	138 28	770 76	209 19	-	1	-
155 85	261 78	23 52	915 22	200 27	714 95	1	714 95
129 93	331 48	108 48	1 976 80	1 875 71	101 09	5	20 22
147 22	331 86	261 37	22 273 40	1 869 68	20 403 72	5	4 080 74
155 37	8 560 87	1 616 03	4 543 81	1 698 88	2 844 93	3	948 31
159 39	6 727 98	2 526 54	2 064 46	405 56	1 648 90	1	1 648 90
	-	-	468 56	45 20	-	-	-
178 48	$ 149 063 55	$ 24 305 51	$ 115 253 57	$ 49 073 64	---- -	136	$ 486 62
							-
179 79	7 351 88	2 744 48	$ 22 782 76	$ 2 848 65			-
145 54	2 880 34	3 230 50	14 346 02	2 472 53			
107 81	159 295 77	$ 18 330 53	$ 78 125 09	$ 54 394 81		136	$ 174 50

Equiv $1 33 per man per day

Equiv $0 48 per man per day

9 FIRMS HANDLING 42% OF 1931 VOLUME (EQUIVALENT CAR

NET RETURNS TO OWNERS UNDER RATES OF JUNE 1933
BASED ON REVENUE TEST USING 1931 VOLUME AND COSTS OF
SELLING & BUYING SERVICE
ALL SPECIES

Item	BASED ON COSTS AS ALLEGED BY AGENCIES					
	No. of Head Selling & Buying	Gross Revenue Earnings	All Oth. Costs exclusive of owners Compensation and Ret. on Investment	Owners' Net Income or Deficit	No. of Owners	Av. Ret. Per Owner Per Year
	b	c	d	e	f	g
A UNDER TARIFF #3 RATES IN EFFECT IN 1931						
Cattle and Calves	1 038 164	$ 569 463 31	$431 890 96	$137 572 35		
Hogs	521 722	116 683 64	112 899 17	3 784 47		
Sheep	1 013 241	85 663 48	60 008 13	25 655 35		
Total all species		$ 771 810 43	$604 798 26	$167 012 17	37	$4 513
B UNDER TARIFF #3 PRESENTLY EFFECTIVE						
Cattle and Calves	1 038 164	$ 536 808 74	$431 890 96	$104 917 79		
Hogs	521 722	96 641 68	112 899 17	16 257 49		-
Sheep	1 013 241	76 803 48	60 008 13	16 795 35		-
Total all species		$ 710 253 90	$604 798 26	$105 455 64	37	$2 850
C UNDER RATES PRESCRIBED IN SECRETARY'S ORDER JUNE 1933 (Based on yield resulting from application to 1931 selling volume)						
Cattle and Calves	1 038 164	$ 788 203 81	$431 890 96	$ 41 524 12		
Hogs	521 722	148 219 41	112 899 17	10 390 79		
Sheep	1 013 241	81 284 53	60 008 13	12 365 24		
Total all species		$1 017 707 75	$604 798 26	$ 43 298 57	37	$1 170

ING 42% OF 1931 VOLUME (EQUIVALENT CARLOT BASIS)

ES TO OBTAIN UNDER RATES OF JUNE 1933 ORDER
UR TEST USING 1931 VOLUME AND COSTS OF THAT YEAR
SELLING & BUYING SERVICE
ALL SPECIES

PETITIONERS' EXHIBIT NO. 50
WITNESS: Roberts, J. W. 2/27/34

ALLEGED BY AGENCIES				BASED ON COSTS AS ALLEGED BY GOVERNMENT ACCOUNTANT					
...ent	Owners' Net Income or Deficit	No. of Owners	Avg. Return Per Owner Per Year	No. of Head Selling & Buying	Gross Revenue Earnings	All Cor. Costs exclusive of owners' Compensation and Ret. on Investment	Owners' Net Income or Deficit	No. of Owners	Avg. Return Per Owner Per Year
	e	f	g	h	i	j	k	l	m
	$137 572 36		-	1 038 164	$ 569 463 31	$ 444 592 52	$ 124 870 79		-
	3 784 47	-	-	521 722	116 683 64	94 766 87	21 916 77	-	-
	25 655 35	-	-	1 013 241	85 663 48	63 689 09	21 974 39	-	-
	$167 012 17	37	$4 513 84		$ 771 810 43	$ 603 048 48	$ 168 761 95	37	$4 561 13
	$104 917 79			1 038 164	$ 536 808 74	$ 444 592 52	$ 92 216 22	-	-
	16 257 49		-	521 722	96 641 68	94 766 87	1 874 81	-	-
	16 795 35		-	1 013 241	76 803 48	63 689 09	13 114 39	-	-
	$105 455 64	37	$2 850 15		$ 710 253 90	$ 603 048 48	$ 107 205 42	37	$2 897 44
	$ 41 524 12			1 038 164	$ 788 203 81	$ 444 592 52	$ 28 822 55	-	-
	10 390 79			521 722	148 219 41	94 766 87	7 741 51	-	-
	12 365 24			1 013 241	91 284 53	63 689 09	3 484 28	-	-
	$ 43 298 57	37	$1 170 25		$ 1 017 707 75	$ 603 048 48	$ 45 049 35	37	$1217.57

21 FIRMS HANDLING 72.5% OF 1931 VOLUME (EQUIVALENT CAR

NET RETURNS TO OWNERS UNDER RATES OF JUNE 1933 C
BASED ON REVENUE TEST USING 1931 VOLUME AND COSTS OF
SELLING AND BUYING SERVICE
ALL SPECIES

Item	BASED ON COSTS AS ALLEGED BY AGENCIES					
	No. of Head Selling & Buying	Gross Revenue Earnings	All Opr. Costs exclusive of owners' Compensation and Ret. on Investment	Owners' Net Income or Deficit	No. of Owners	Ave. Ret. Per Owner Per Year
a	b	c	d	e	f	g
A UNDER TARIFF & RATES IN EFFECT IN 1931					-	-
Cattle and Calves	1 710 421	$ 950 897 85	$675 030 55	$275 857 30		-
Hogs	750 244	171 614 37	183 033 22	11 418 85		-
Sheep	1 090 268	97 078 44	69 299 62	27 778 82		-
Total all species	-	$1 219 590 66	$927 363 39	$292 227 27	74	$3 949
B UNDER TARIFF #3 PRESENTLY EFFECTIVE						
Cattle and Calves	1 710 421	$ 890 223 32	$675 030 55	$215 192 77	-	-
Hogs	750 244	139 690 98	183 033 22	43 34[illegible]	-	-
Sheep	1 090 288	86 962 68	69 299 62	17 663 06	-	-
Total all species	-	$ 921 976 58	$927 363 39	$189 513 46	74	$2 561
C UNDER RATES PRESCRIBED IN SECRETARY'S ORDER JUNE 1933. (Based on yield resulting from application to 1931 selling volume)						
Cattle and Calves	1 710 421	$ 788 203 81	$675 030 55	$113 173 26	-	-
Hogs	750 244	148 219 41	183 033 22	34 813 81	-	-
Sheep	1 090 288	81 284 53	69 299 62	11 984 91	-	
Total all species	-	$1 017 707 75	$927 363 39	$ 90 344 38	74	$1 220

72.5% OF 1931 VOLUME (EQUIVALENT CARLOT BASIS)

PETITIONERS' EXHIBIT NO. 6
WITNESS:- Roberts, J. W.

TO OWNERS UNDER RATES OF JUNE 1933 ORDER
TEST USING 1931 VOLUME AND COSTS OF THAT YEAR
SELLING AND BUYING SERVICE
ALL SPECIES

...GED BY AGENCIES			BASED ON COSTS AS ALLEGED BY GOVERNMENT ACCOUNTANT					
Owners' Net Income or Deficit	No. of Owners	Avg. Return Per Owner Per Year	No. of Head Selling & Buying	Gross Revenue Earnings	All Our. Costs exclusive of owners' Compensation and Ret. on Investment	Owners' Net Income or Deficit	No. of Owners	Avg. Return Per Owner Per Year
e	f	g	h	i	j	k	l	m
	-	-						
)275 857 30		-	1 710 421	$ 950 897 85	$ 729 910 25	$220 987 60	-	-
11 418 85		-	750 344	171 614 37	151 436 92	20 177 45	-	-
27 778 82		-	1 090 288	97 078 44	74 207 22	22 871 22	-	-
$292 227 27	74	$3 949 03	-	$1 219 590 66	$ 955 554 39	$264 036 27	74	$3 568 06
$215 192 77	-	-	1 710 421	$ 890 223 32	$ 729 910 25	$160 313 07	-	-
43 34 34	-	-	750 344	139 690 89	151 436 92	11 746 04	-	-
17 663 06	-	-	1 090 288	86 962 68	74 207 22	12 755 46	-	-
$189 513 45	74	$2 561 06		$ 921 976 53	$ 955 554 39	$161 322 49	74	$2 180 03
$115 173 26	-	-	1 710 421	$ 758 203 81	$ 729 910 25	$ 58 293 56	-	-
34 813 81	-	-	750 344	148 219 41	151 436 92	3 217 51	-	-
11 984 91	-	-	1 090 288	81 284 53	74 207 22	7 077 31	-	-
$ 90 344 36	74	$1 220 87		$1 017 707 75	$ 955 554 39	$ 62 153 36	74	$ 839 91

COMPARISON OF SO-CALLED "REASONABLE" UNIT-COSTS PER HEAD OF JUNE 14, 1933 AND TOTAL COSTS

AS FOUND BY GOVERNMENT ACCOUNTANTS AND AS CLAIMED BY RESPONDENTS (59 AGENCIES)

FOR THE TEST YEAR 1931

Cost Factors allowed as described at page 79 of June 1933 Order	Selling & Buying No. of Head 59 firms	ALLOWANCES PER ORDER JUNE 1933 "Standard" Rate per head Order page 79	Amount	TOTAL COSTS AS CLAIMED By Government Buchmann Exhibits	By Agencies	ORDER'S ALLOWANCES IN EXCESS (Excesses in RED) Of Govt Costs	Of Agcy
a	b		d	e	f	g	h
CATTLE & CALVES							
Salesmanship & Buying	2 284 207	$0.1379	$ 314 992 18	$ 355 758 61	$ 410 181 43	$ 40 766 46	$ 95 189
Yarding Salaries		0.0750	171 315 53	221 737 54	236 053 76	50 422 01	64 738
Yarding Expenses (Inc. SAB Exp.)		.0140	31 978 90	34 759 61	29 349 00	2 819 29	2 629
Office Salaries		.0585	119 920 87	136 767 01	126 232 46	16 846 14	6 311
Office Expenses		.0300	68 526 61	71 533 10	74 004 24	3 006 49	5 477
Business Getting & Maintenance		.0450	102 789 32	326 303 91	296 248 94	223 514 59	193 459
Administration & Genl Expenses		.0332	75 878 83	75 366 43	81 373 82	12 48	5 994
Insurance (Risk Expense)		.0070	15 989 45	30 433 98	24 010 06	14 444 53	8 020
Return on Investment		.0150	34 263 11	26 720 01*	44 452 54	7 533 40	10 189
Total "Costs"		.4094	$ 935 184 77	$1 269 390 20	$1 321 916 25	$334 235 43	$388 769
Profit - Management		0350	79 947 25	84 082 62	88 160 47	25 164 62	8 213
Uninsurable Risks		.0036	7 994 72	-	-	7 994 72	7 994
TOTAL COST + PROFIT		.4479	$1 023 096 74	$1 323 472 82	$1 408 076 72	$300 376 08	$384 979
HOGS							
Salesmanship & Buying	1 045 048	$0.0343	$ 36 880 19	$ 58 470 89	$ 63 647 69	$ 21 580 70	$ 26 654
Yarding Salaries		.0290	31 351 44	62 975 60	68 297 42	31 624 16	35 946
Yarding Expenses (Inc. SAB Exp.)		.0060	6 270 29	426 76	2 247 48	5 844 53	4 022
Office Salaries		.0290	31 351 44	36 958 26	41 332 72	5 606 82	9 981
Office Expenses		.0175	18 288 34	19 426 59	26 110 38	1 138 25	7 821
Business Getting & Mtce		.0180	18 810 86	52 043 84	101 008 13	33 232 68	82 197
Adm & Genl Expenses		.0200	20 900 96	18 800 21	19 940 86	2 100 75	1 960
Insurance (Risk Expense)		.0025	2 612 62	6 808 06	4 971 47	2 895 44	2 358
Return on Investment		.0070	7 315 34	8 707 31*	10 444 59	1 608 03	3 129
Total "Costs"		.1663	$ 173 791 48	$ 280 318 22	$ 334 200 78	$ 86 534 74	$160 409
Profit - Management		.0133	13 899 14	9 121 51	10 777 10	4 777 63	8 877
Uninsurable Risks		.0014	1 463 07	-	-	1 463 07	1 463
TOTAL COSTS + PROFIT		.1810	$ 189 153 69	$ 289 437 73	$ 353 977 88	$ 80 284 04	$164 824
SHEEP							
Salesmanship & Buying	1 896 808	$0.0140	$ 26 553 51	$ 34 842 45	$ 35 223 47	$ 8 289 94	$ 8 670
Yarding Salaries		.0080	15 173 86	14 785 66	15 471 40	407 80	297
Yarding Expenses (Inc. SAB Exp.)		.0004	758 64	83 08	8 673 98	675 56	7 915
Office Salaries		.0100	18 966 08	16 601 47	19 715 03	2 364 61	748
Office Expenses		.0050	9 483 04	8 850 50	9 856 62	632 54	373
Business Getting & Mtce		.0058	11 180 99	48 522 74	53 896 19	38 332 75	42 715
Adm & Genl Expenses		.0050	9 483 04	9 125 72	8 512 70	357 32	970
Insurance (Risk Expense)		.0015	2 466 59	5 044 35	3 321 73	2 577 76	854
Return on Investment		.0040	7 586 43	5 918 27*	4 822 06	1 668 16	2 764
Total "Costs"		.0636	$ 101 656 18	$ 144 754 14	$ 157 592 18	$ 43 098 96	$ 55 936
Profit - Management		.0040	7 586 43	6 680 94	9 938 78	905 49	2 352
Uninsurable Risks		.0004	758 64	-	-	758 64	758
TOTAL COSTS + PROFIT		.0680	$ 110 003 25	$ 151 415 08	$ 167 530 96	$ 41 411 83	$ 57 527
ALL SPECIES							
Salesmanship & Buying		-	$ 370 426 68	$ 449 071 95	$ 507 052 59	$ 78 627 10	$136 625
Yarding Salaries		-	217 826 53	299 478 80	316 852 58	81 652 27	99 026
Yarding Expenses (Inc. SAB Exp.)		-	39 007 83	35 268 45	40 370 43	13 739 38	1 362
Office Salaries		-	170 239 39	180 326 74	187 280 21	10 088 35	17 040
Office Expenses		-	96 297 99	97 810 19	109 971 24	1 512 20	13 673

Salesmanship & Buying	2 284 207	$0.1379	$ 314 992 15	$ 355 758 61	$ 410 161 43	$ 40 766 46	$ 95 169 28
Yarding Salaries		0.0750	171 315 53	221 737 54	236 043 76	50 422 01	64 728 23
Yarding Expenses (Inc. SAB Exp.)		.0140	31 978 90	24 759 61	29 349 00	[illegible]	[illegible]
Office Salaries		.0525	119 920 87	136 767 01	126 232 46	16 846 14	6 311 59
Office Expenses		.0300	68 526 61	71 533 10	74 004 24	3 006 49	5 477 63
Business Getting & Maintenance		.0450	102 789 32	326 303 91	296 248 94	223 514 59	193 459 62
Administration & Gen'l Expenses		.0330	75 378 83	75 366 43	81 373 82	[illegible]	5 994 99
Insurance (Risk Expense)		.0070	15 989 45	30 433 98	24 010 06	14 444 53	8 020 61
Return on Investment		.0150	34 263 11	26 730 01*	44 452 54	[illegible]	10 189 43
Total "Costs"		.4094	$ 935 154 77	$1 269 390 20	$1 321 916 25	$334 235 43	$386 761 48
Profit - Management		.0350	79 947 25	54 082 62	86 160 47	[illegible]	6 213 22
Uninsurable Risks		.0035	7 994 72	-	-	[illegible]	7 994 72
TOTAL COST + PROFIT		.4479	$1 023 096 74	$1 323 472 82	$1 408 076 72	$300 376 08	$384 979 98
HOGS							
Salesmanship & Buying	1 045 048	$0.0343	$ 36 890 19	$ 58 470 89	$ 63 547 69	$ 21 580 70	$ 26 657 50
Yarding Salaries		.0300	31 351 44	62 975 60	65 297 42	31 624 18	33 945 98
Yarding Expenses (Inc. SAB Exp.)		.0060	6 270 29	425 76	2 247 48	[illegible]	[illegible]
Office Salaries		.0300	31 351 44	36 958 26	41 332 72	5 606 82	9 981 28
Office Expenses		.0175	18 288 34	19 426 59	26 110 38	1 138 35	7 822 04
Business Getting & Mtce		.0180	18 810 86	82 043 54	101 008 13	33 232 68	82 197 27
Adm & Genl Expenses		.0200	20 900 96	18 800 31	19 240 86	[illegible]	1 660 10
Insurance (Risk Expense)		.0025	2 612 62	5 808 06	4 971 47	2 895 44	2 358 85
Return on Investment		.0070	7 315 34	5 707 31*	10 444 59	[illegible]	3 129 28
Total "Costs"		.1653	$ 173 791 48	$ 260 316 22	$ 334 200 75	$ 86 524 74	$160 409 27
Profit - Management		.0133	13 899 14	9 121 51	19 777 10	[illegible]	5 877 96
Uninsurable Risks		.0014	1 463 07	-	-	[illegible]	1 463 07
TOTAL COSTS + PROFIT		.1810	$ 189 153 69	$ 269 437 73	$ 353 977 85	$ 90 284 04	$164 824 16
SHEEP							
Salesmanship & Buying	1 896 608	$0.0140	$ 26 552 51	$ 34 843 45	$ 35 323 47	$ 8 289 94	$ 8 770 96
Yarding Salaries		.0080	15 172 86	14 765 66	15 471 40	[illegible]	298 54
Yarding Expenses (Inc. SAB Exp.)		.0004	758 64	83 08	8 675 98	[illegible]	7 916 34
Office Salaries		.0100	18 966 08	16 601 47	19 715 03	[illegible]	748 95
Office Expenses		.0080	9 483 04	8 850 80	9 856 62	[illegible]	373 58
Business Getting & Mtce		.0059	11 189 99	49 522 74	53 896 19	38 332 75	42 695 20
Adm & Genl Expenses		.0050	9 483 04	9 126 72	8 512 70	[illegible]	970 34
Insurance (Risk Expense)		.0015	2 465 59	5 044 25	3 331 73	[illegible]	866 14
Return on Investment		.0040	7 586 43	5 918 27*	4 822 08	[illegible]	2 764 35
Total "Costs"		.0536	$ 101 658 18	$ 144 754 14	$ 157 592 15	$ 43 [illegible] 96	$ 55 933 97
Profit - Management		.0040	7 586 43	6 660 94	9 228 78	935 49	2 342 35
Uninsurable Risks		.0004	758 64	-	-	[illegible]	[illegible]
TOTAL COSTS + PROFIT		.0580	$ 110 003 26	$ 151 415 08	$ 167 520 93	$ 41 411 83	$ 57 517 68
ALL SPECIES							
Salesmanship & Buying		-	$ 378 434 85	$ 449 071 95	$ 507 032 59	$ 70 637 10	$128 597 74
Yarding Salaries		-	217 838 83	299 478 80	316 852 58	81 638 97	99 012 75
Yarding Expenses (Inc. SAB Exp.)		-	39 007 83	25 268 45	40 270 42	[illegible]	1 262 59
Office Salaries		-	170 238 39	190 326 74	187 280 21	20 088 35	17 041 82
Office Expenses		-	96 297 99	99 810 19	109 971 24	3 513 20	13 673 25
Business Getting & Mtce		-	132 790 17	427 870 19	451 142 26	295 080 02	318 352 09
Adm & Genl Expenses		-	105 762 83	103 292 36	109 127 38	2 470 47	3 364 55
Insurance (Risk Expense)		-	21 067 66	40 986 29	32 313 26	19 918 63	11 245 60
Return on Investment		-	49 164 88	38 355 59*	59 719 20	[illegible]	10 554 32
Total "Costs"		-	$1 210 604 43	$1 674 460 56	$1 813 709 15	$463 856 13	$603 104 72
Profit - Management		-	101 432 82	69 365 07	115 865 34	[illegible]	14 433 52
Uninsurable Risks		-	10 216 43	-	-	[illegible]	[illegible]
TOTAL COSTS + PROFIT		-	$1 322 253 69	$1 743 825 63	$1 929 575 50	$422 071 95	$607 321 82
PERCENT DEFICIENCY OF ORDER'S ALLOWANCE						24.2%	31 4%

* Not included in Bachman's total costs but reported for all species as $30 355 59 - Spread to species on basis of Order's allowance
69.6% - 14.8% 15 43%

PETITIONERS' EXHIBIT NO ...7...
WITNESS: Roberts, J. S.

OF SO-CALLED "REASONABLE" UNIT-COSTS PER ORDER OF JUNE 14, 1933 AND TOTAL COSTS

UND BY GOVERNMENT ACCOUNTANTS AND AS CLAIMED BY RESPONDENTS (59 AGENCIES)

59 Agencies

FOR THE TEST YEAR 1931

Buying Head	ALLOWANCES PER "Standard" Rate per head Order page 9	ORDER JUNE 1933 Amount	TOTAL COSTS AS CLAIMED By Government Bachmann Exhibits	By Agencies	ORDER'S ALLOWANCES IN EXCESS (Excesses in RED) Of Govt Costs	Of Agcy Costs
		d	e	f	g.	h
207	$0.1379	* $ 314 992 15	$ 355 758 61	$ 410 181 43	$ 40 766 46	$ 95 189 28
	0.0750	171 315 53	221 737 54	236 053 76	50 422 01	64 738 23
	.0140	31 978 90	34 759 61	29 349 00		
	.0525	119 920 87	136 767 01	126 232 46	16 846 14	6 311 59
	.0300	68 526 61	71 533 10	74 004 24	3 006 49	5 477 63
	.0450	102 789 32	326 303 91	296 248 94	223 514 59	193 459 62
	.0330	75 378 83	75 366 43	81 373 82	[illegible]	5 994 99
	.0070	15 989 45	30 433 98	24 010 06	14 444 53	8 020 61
	.0150	34 263 11	26 730 01*	44 452 54	[illegible]	10 189 43
	.4094	$ 935 154 77	$1 269 390 20	$1 321 916 25	$334 235 43	$386 761 48
	0350	79 947 25	54 082 62	86 160 47	[illegible]	6 213 22
	.0035	7 994 72	-	-	[illegible]	[illegible] 72
	.4479	$1 023 096 74	$1 323 472 82	$1 408 076 72	$300 376 08	$384 979 98
048	$0.0343	$ 36 890 19	$ 58 470 89	$ 63 547 89	$ 21 580 70	$ 26 657 80
	.0300	31 351 44	62 975 60	65 297 42	31 624 16	33 945 98
	.0060	6 270 29	425 76	2 347 49	[illegible]	[illegible]
	.0300	31 351 44	36 958 26	41 332 72	5 606 82	9 981 28
	.0175	18 288 34	19 426 59	26 110 38	1 138 25	7 822 04
	.0180	18 810 86	52 043 54	101 008 13	33 232 68	82 197 27
	.0200	20 900 96	18 800 31	19 240 86	[illegible]	[illegible]
	.0025	2 612 62	5 808 06	4 971 47	2 895 44	2 358 85
	.0070	7 315 34	5 707 31*	10 444 58	[illegible]	3 129 26
	.1663	$ 173 791 48	$ 280 316 22	$ 334 200 75	$ 86 534 74	$160 409 27
	.0133	13 899 14	9 121 51	19 777 10	[illegible]	5 877 96
	.0014	1 463 07	-	-	[illegible]	[illegible] 07
	.1810	$ 189 153 69	$ 289 437 73	$ 353 977 85	$ 80 284 04	$164 824 16
604	$0.0140	$ 26 552 51	$ 34 842 45	$ 33 323 47	$ 8 289 94	$ 6 770 96
	.0080	15 172 86	14 785 66	15 471 40	407 20	294 54
	.0004	758 64	83 08	8 675 93	675 56	7 916 29
	.0100	18 966 08	16 601 47	19 718 03	2 364 67	748 95
	.0050	9 483 04	8 850 80	9 856 62	633 54	373 58
	.0059	11 189 99	49 522 74	53 896 19	38 332 75	42 695 20
	.0050	9 483 04	9 126 72	8 512 70	357 32	970 34
	.0015	2 466 59	5 044 25	3 331 73	2 578 66	866 14
	.0040	7 586 43	5 918 27*	4 822 05	1 668 16	2 764 38
	.0536	$ 101 658 18	$ 144 784 14	$ 157 592 15	$ 43 [illegible] 96	$ 55 933 97
	.0040	7 586 43	6 660 94	9 928 78	935 49	3 342 35
	.0004	758 64	-	-	758 64	758 64
	.0580	$ 110 003 26	$ 151 445 08	$ 167 520 93	$ 41 411 85	$ 57 517 68
	-	$ 378 434 88	$ 449 071 95	$ 507 032 59	$ 70 637 10	$128 597 74
	-	217 538 53	299 478 80	316 852 58	81 638 97	99 012 75
		[illegible]	[illegible]	[illegible]	[illegible]	1 262 89

207	$0.1379	$ 314 992 15	$ 355 758 61	$ 410 161 43	$ 40 766 46	$ 95 169 28
	0.0750	171 315 53	221 737 54	236 043 76	50 422 01	64 768 23
	.0140	31 978 90	24 759 61	29 349 00	3 219 29	2 629 90
	.0525	119 920 87	136 767 01	126 232 46	16 846 14	6 311 59
	.0300	68 526 61	71 533 10	74 004 24	3 006 49	5 477 63
	.0450	102 789 32	326 303 91	296 248 94	223 514 59	193 459 62
	.0330	75 378 83	75 366 43	81 373 82	22 40	5 994 99
	.0020	15 989 45	30 433 98	24 010 06	14 444 53	8 020 61
	.0150	34 263 11	26 730 01*	44 452 54	2 333 19	10 189 43
	.4094	$ 935 154 77	$1 269 390 20	$1 321 916 25	$334 235 43	$386 761 48
	0350	79 947 25	84 082 62	86 160 47	29 164 63	6 213 22
	.0036	7 994 72	-	-	7 994 72	7 994 72
	.4479	$1 023 096 74	$1 323 472 82	$1 408 078 72	$300 376 08	$384 979 98
048	$0.0343	$ 36 890 19	$ 58 470 89	$ 63 547 89	$ 21 580 70	$ 26 657 80
	.0290	31 351 44	62 975 60	65 297 42	31 624 16	33 945 98
	.0060	6 270 29	425 76	2 247 49	5 744 53	4 022 80
	.0300	31 351 44	36 958 26	41 332 72	5 606 82	9 981 28
	.0175	18 288 34	19 426 59	26 110 38	1 138 25	7 822 04
	.0180	18 810 86	52 043 54	101 008 13	33 232 68	82 197 27
	.0200	20 900 96	18 800 21	19 240 86	2 100 75	1 660 10
	.0025	2 612 62	5 808 06	4 971 47	2 895 44	2 358 85
	.0070	7 315 34	5 707 31*	10 444 59	1 808 03	5 129 36
	.1663	$ 173 791 48	$ 280 316 22	$ 334 200 75	$ 86 534 74	$160 409 27
	.0133	13 899 14	9 121 51	19 777 10	4 777 63	5 877 96
	.0014	1 463 07	-	-	1 463 07	1 463 07
	.1810	$ 189 153 69	$ 289 437 73	$ 353 977 85	$ 80 284 04	$164 824 16
808	$0.0140	$ 26 852 81	$ 34 842 45	$ 38 333 47	$ 8 289 94	$ 5 770 86
	.0080	15 172 86	14 755 66	15 471 40	407 30	294 54
	.0004	758 64	83 08	8 675 93	675 56	7 915 29
	.0100	18 966 08	16 801 47	19 715 03	2 364 61	748 95
	.0050	9 483 04	8 880 80	9 856 62	632 54	373 58
	.0069	11 189 99	49 822 74	53 896 19	38 252 75	42 695 20
	.0050	9 483 04	9 126 72	8 812 70	357 32	970 34
	.0025	2 465 59	5 044 25	3 331 73	2 578 66	866 14
	.0040	7 586 43	5 918 27*	4 822 08	1 668 16	2 764 35
	.0536	$ 101 658 18	$ 144 754 14	$ 157 592 15	$ 43 068 96	$ 55 933 97
	.0040	7 586 43	6 660 94	9 928 78	935 49	3 342 35
	.0004	758 64	-	-	758 64	758 64
	.0680	$ 110 003 26	$ 151 415 08	$ 167 520 93	$ 41 411 83	$ 57 517 68
	-	$ 378 434 85	$ 449 071 95	$ 807 032 59	$ 70 637 10	$128 597 74
	-	217 838 83	299 478 80	316 852 58	81 638 97	99 012 75
	-	39 007 83	35 268 45	40 270 42	13 739 38	1 262 59
	-	170 238 39	190 326 74	187 280 21	20 088 35	17 041 82
	-	96 297 99	99 810 19	109 971 24	3 513 20	13 673 25
	-	132 790 17	427 870 19	451 142 26	295 080 02	318 352 09
	-	105 762 83	103 292 36	109 127 38	2 470 47	3 364 55
	-	21 067 66	40 986 29	32 313 26	19 918 63	11 245 60
	-	49 164 88	38 355 59*	59 719 20	10 809 29	10 554 33
	-	$1 210 604 43	$1 674 460 56	$1 813 709 15	$463 856 13	$603 104 72
	-	101 432 82	69 365 07	115 865 35	31 567 75	14 433 53
	-	10 216 43	-	-	10 216 43	10 216 43
	-	$1 322 253 69	$1 744 325 63	$1 929 575 50	$423 071 95	$607 321 82
					24.2%	31 4%

r- orted for all e ecus n $38 355 59 - Spread to spect on basis a Order 1a allowance

COMPARISONS OF SECRETARY'S COST ALLOWANCES, AND SUCH ALLOWANCES EQUATED TO REFLECT REVENUE YIELD, WITH EXPERIENCED COSTS OF 1931 (1)

FOR 9 PETITIONER AGENCIES WHICH HANDLED 42% OF VOLUME (EXCLUSIVE OF THAT HANDLED BY COOPERATIVE AGENCIES BEING THOSE PETITIONER AGENCIES HANDLING THE LARGEST VOLUME AS SHOWN AT PAGE 39 OF ORDER. TO WIT:
NOS. 46, 51, 54, 59, 63, 73, 82, 83, 84

Cost Factors allowed as described at page 79 of June 1933 Order	Selling & Buying No. of Head 9 Firms	ALLOWANCES PER ORDER JUNE 1933 "Standard" Rate per Head Order page 79	ALLOWANCES PER ORDER JUNE 1933 Amount	TOTAL COSTS AS CLAIMED By Gov't Bachmann Exhibits	TOTAL COSTS AS CLAIMED By Agencies	ORDER'S ALLOWANCES IN EXCESS OF Govt Costs	ORDER'S ALLOWANCES IN EXCESS OF Agencies
a	b	c	d	e		f	
CATTLE & CALVES	1 038 164						
Salesmanship & Buying		$0.1379	$143 162 82	$161 381 29	$189 103 74	$ 18 218 47	$ 44
Yarding Salaries		.0750	77 862 30	87 228 38	91 745 05	9 366 08	13
Yarding Expenses (Inc. S&B Exp.)		.0140	14 534 30	11 267 82	11 280 37	3 266 48	3
Office Salaries		.0525	54 503 61	53 992 76	50 708 46	510 85	5
Office Expenses		.0300	31 144 92	29 403 70	28 309 41	1 741 22	2
Business Getting & Maintenance		.0450	46 717 38	171 483 45	130 403 34	124 766 07	83
Administration & Gen'l Expenses		.0330	34 259 41	40 794 16	43 077 47	6 534 75	8
Insurance (Risk Expense)		.0070	7 267 15	13 985 77	12 706 15	6 718 62	5
Return on Investment		.0150	15 572 46	9 480 73	20 125 76	6 091 73	4
Total "Costs"		.4094	$425 024 35	$579 018 05	$576 459 74	$153 993 71	$151
Profit - Management		.0350	36 335 74	24 490 14	43 273 92	11 845 60	6
Uninsurable Risks		.0035	3 633 57			3 633 57	3
TOTAL COST + PROFIT		.4479	$464 993 66	$603 508 20	$619 733 66	$138 814 54	$154
HOGS	521 722						
Salesmanship & Buying		$0.0353	$ 18 416 79	$ 44 110 63	$ 29 984 24	$ 25 702 84	$ 11
Yarding Salaries		.0300	15 651 66	24 110 63	24 861 19	8 458 97	9
Yarding Expenses (Inc. S&B Exp.)		.0060	3 130 33	141 08	128 31	2 989 25	3
Office Salaries		.0300	15 651 65	15 364 60	17 660 65	287 05	2
Office Expenses		.0175	9 130 14	8 129 14	9 470 77	1 001 00	
Business Getting & Maintenance		.0180	9 391 00	25 239 98	46 145 51	15 847 98	36
Administration & Gen'l Expenses		.0200	10 434 44	11 143 35	10 935 03	708 91	
Insurance (Risk Expense)		.0025	1 304 31	3 155 59	2 530 48	1 851 28	
Return on Investment		.0070	3 652 05	2 024 30	4 322 40	1 627 75	
Total "Costs"		.1663	$ 86 762 37	$125 427 30	$145 998 59	$ 46 564 93	$ 58
Profit - Management		.0133	6 938 90	4 750 67	9 476 92	3 188 23	
Uninsurable Risks		.0014	730 41	-	-	730 41	
TOTAL COSTS + PROFIT		.1810	$ 94 431 68	$130 177 97	$155 475 51	$ 43 746 29	$ 63
SHEEP	1 013 241						
Salesmanship & Buying		$0.0140	$ 14 188 97	$ 17 261 75	$ 16 013 13	$ 3 076 39	$
Yarding Salaries		.0080	8 105 93	8 549 54	8 549 54	2 556 39	
Yarding Expenses (Inc. S&B Exp.)		.0004	405 30	21 76	21 98	383 54	
Office Salaries		.0100	10 132 41	6 657 00	7 290 57	3 475 41	
Office Expenses		.0060	5 066 21	2 736 82	3 098 34	2 329 39	
Business Getting & Maintenance		.0059	5 978 12	23 634 09	21 913 42	17 655 97	15
Administration & Gen'l Expenses		.0060	5 066 21	4 196 92	3 890 93	870 29	
Insurance (Risk Expense)		.0013	1 317 21	2 901 14	1 818 88	1 583 93	
Return on Investment		.0040	4 052 96	2 099 12	2 143 94	1 953 84	
Total "Costs"		.0536	$ 54 309 72	$ 65 257 15	$ 61 739 69	$ 10 947 43	$
Profit - Management		.0040	4 052 96	2 020 05	5 484 17	2 032 91	
Uninsurable Risks		.0004	405 30			405 30	
TOTAL COSTS + PROFIT		.0580	$ 58 767 98	$ 67 277 20	$ 67 223 86	$ 8 509 22	$
ALL SPECIES							
Salesmanship & Buying		-	$175 764 98	$222 762 68	$234 100 10	$ 46 997 70	$
Yarding Salaries		-	101 619 89	116 888 55	122 155 78	15 269 66	2
Yarding Expenses		-	18 069 93	11 430 66	11 430 66	6 639 27	
Office Salaries		-	80 287 67	76 014 36	75 656 71	4 273 31	
						5 021 61	

Yarding Expenses (Inc. S&B Exp.)		.0140	14 534 30	11 267 82	11 280 37	3 266 48	3
Office Salaries		.0525	54 503 61	53 992 76	80 708 46	510 85	3
Office Expenses		.0300	31 144 92	29 403 70	28 309 41	1 741 22	2
Business Getting & Maintenance		.0450	46 717 38	171 483 45	130 403 34	124 766 07	83
Administration & Gen'l Expenses		.0330	34 259 41	40 794 16	43 077 47	6 534 76	8
Insurance (Risk Expense)		.0070	7 267 15	13 985 77	12 706 15	6 718 62	5
Return on Investment		.0150	15 572 46	9 480 73	20 125 78	6 091 73	4
Total "Costs"		.4094	$425 024 35	$579 018 05	$576 459 74	$153 993 71	$151
Profit - Management		.0350	36 335 74	24 490 14	43 273 92	11 845 60	6
Uninsurable Risks		.0036	3 633 57			3 633 57	3
TOTAL COST + PROFIT		.4479	$464 993 66	$603 508 20	$619 733 66	$169 814 84	$164
HOGS	521 722						
Salesmanship & Buying		$0.0353	$ 18 416 79	$ 44 110 63	$ 29 984 24	$ 26 702 84	$ 11
Yarding Salaries		.0300	15 651 66	34 110 63	34 861 19	8 458 97	9
Yarding Expenses (Inc. S&B Exp.)		.0060	3 130 33	141 08	128 31	3 989 25	3
Office Salaries		.0300	15 651 66	15 364 60	17 660 66	387 05	2
Office Expenses		.0175	9 130 14	8 129 14	9 470 77	1 001 00	
Business Getting & Maintenance		.0180	9 391 00	28 232 98	48 145 51	15 847 98	36
Administration & Gen'l Expenses		.0200	10 434 44	11 143 36	10 935 03	708 91	
Insurance (Risk Expense)		.0025	1 304 31	3 185 59	2 830 46	1 881 28	
Return on Investment		.0070	3 652 08	2 024 30	4 322 40	1 627 75	
Total "Costs"		.1663	$ 86 762 37	$133 427 30	$145 998 59	$ 46 564 93	$ 59
Profit - Management		.0133	6 938 90	4 780 67	9 476 92	2 188 29	2
Uninsurable Risks		.0014	730 41	-	-	730 41	
TOTAL COST + PROFIT		.1810	$ 94 431 68	$138 177 97	$155 475 51	$ 43 746 29	$ 61
SHEEP	1 013 241						
Salesmanship & Buying		$0.0140	$ 14 188 37	$ 17 261 75	$ 16 012 12	$ 3 076 39	$ 1
Yarding Salaries		.0080	8 105 93	8 549 54	8 549 54	2 686 39	2
Yarding Expenses (Inc. S&B Exp.)		.0004	405 30	21 76	21 98	383 54	
Office Salaries		.0100	10 132 41	6 667 00	7 290 57	3 475 41	2
Office Expenses		.0050	5 066 21	2 736 92	3 098 34	2 329 69	1
Business Getting & Maintenance		.0089	5 978 12	23 634 09	21 913 42	17 655 97	15
Administration & Gen'l Expenses		.0050	5 066 21	4 196 92	3 990 93	870 29	1
Insurance (Risk Expense)		.0013	1 317 21	2 901 14	1 818 85	1 583 93	
Return on Investment		.0040	4 052 96	2 089 12	2 143 94	1 955 84	1
Total "Costs"		.0536	$ 54 709 72	$ 65 257 15	$ 61 789 69	$ 10 947 43	$ 7
Profit - Management		.0040	4 052 96	2 020 08	5 484 17	2 032 91	1
Uninsurable Risks		.0004	405 30			405 30	
TOTAL COSTS + PROFIT		.0580	$ 58 767 98	$ 67 277 20	$ 67 223 86	$ 8 509 22	$ 8
ALL SPECIES							
Salesmanship & Buying		-	$178 764 98	$222 762 62	$234 100 10	$ 46 997 70	$ 58
Yarding Salaries		-	101 619 89	116 [illegible] 55	122 155 78	15 269 66	20
Yarding Expenses		-	18 069 93	11 430 66	11 430 66	6 639 27	6
Office Salaries		-	80 287 67	76 014 36	78 659 71	4 273 31	4
Office Expenses		-	45 341 27	40 269 66	40 838 62	5 071 61	4
Business Getting & Maintenance		-	68 086 50	220 566 52	198 462 27	188 470 02	136
Administration & Gen'l Expenses		-	49 760 06	56 133 43	57 903 43	6 373 37	8
Insurance (Risk Expense)		-	9 888 67	20 042 80	17 086 46	10 153 83	7
Return on Investment		-	22 377 47	13 604 15	26 982 09	9 673 22	3
Total "Costs"		-	$606 096 44	$777 702 81	$784 [illegible] 03	$311 606 07	$318
Profit - Management		-	47 827 80	31 280 88	[illegible] 01	16 066 74	16
Uninsurable Risks		-	4 769 28	-	-	4 769 28	4
TOTAL COSTS + PROFIT		-	$610 193 52	$808 [illegible] 97	$944 [illegible] 03	$330 770 00	$338
PERCENT DEFICIENCY OF ORDER'S ALLOWANCE						23.58%	26.

(1) Government Accountants Costs do not deal with selling and buying services separately; as a consequence selling and buying costs are here c
The June, 1933 order prescribes the same rates as maxima for both services.

(2) "Interest" (Return on Investment) computed but not included in government unit costs per Mr. Buchanan's Exhibits. Amounts applicable to th
included here by prorate based on allowance in June 1933 order, to wit: Cattle 60.08%, Hogs 14.88%, Sheep 15.43%.

(3) The equation of the Order's standard rates as here shown is based on the relation of SELLING SERVICE revenue only resulting from applying
selling volume, the revenue yield being related to products of the "Standard" cost rates in the ratios noted in Column b. The revenue test

PETITIONERS EXHIBIT NO 8
Roberts J W

F ALLOWANCES, AND SUCH ALLOWANCES EQUATED TO REFLECT REVENUE YIELD. WITH EXPERIENCED COSTS OF 1931 (1)

YIS WHICH HANDLED 42% OF VOLUME (EXCLUSIVE OF THAT HANDLED BY COOPERATIVE AGENCIES
ITIONER AGENCIES HANDLING THE LARGEST VOLUME AS SHOWN AT PAGE 39 OF ORDER. TO WIT:
NOS. 46, 51, 54, 59, 63, 73, 82, 83, 84

& Buying Head Items	ALLOWANCES PER ORDER JUNE 1933 "Standard" Rate per head Order page 79	Amount	TOTAL COSTS AS CLAIMED By Gov't Bachmann Exhibits	By Agencies	ORDER'S ALLOWANCES IN EXCESS (Deficiency in Red) Of Govt Costs	Of Agcy Costs
b	c	d	e		f	g
164						
	50.1379	$143 162 82	$161 381 29	$188 103 74	$ 18 218 47	$ 44 940 92
	0750	77 862 30	87 228 38	91 745 05	9 366 08	13 882 75
	0140	14 534 30	11 267 82	11 280 37	[illegible]	[illegible]
	0525	54 503 61	53 992 76	50 708 46	[illegible]	[illegible]
	0300	31 144 92	29 403 70	28 309 41	[illegible]	[illegible]
	0450	46 717 38	171 483 45	130 403 34	124 766 07	83 685 96
	0330	34 259 41	40 794 16	43 077 47	6 534 76	8 818 06
	0078	7 267 15	13 985 77	12 706 15	6 718 62	5 439 00
	0150	15 572 46	9 480 73	20 125 75	[illegible]	4 553 29
	.4094	425 024 35	$579 018 06	$576 459 74	$153.993 71	$151 435 39
	0350	36 335 74	24 490 14	43 273 92	11 845 [illegible]	6 938 18
	0035	3 633 57			[illegible]	[illegible]
	4479	$464 993 66	$603 508 20	$619 733 66	$138 814 54	$154 740 00
722						
	$0.0353	$ 18 416 79	$ 44 116 63	$ 29 984 24	$ 25 702 84	$ 11 567 45
	0300	15 651 66	24 110 63	24 861 19	8 458 97	9 209 53
	0060	3 130 33	141 08	128 31	[illegible]	[illegible]
	.0300	15 651 65	15 364 60	17 660 68	[illegible]	2 009 03
	.0175	9 130 14	8 129 14	9 430 77	[illegible]	300 63
	.0180	9 391 00	25 238 98	46 145 51	15 847 98	36 754 51
	.0200	10 434 44	11 143 35	10 935 03	708 91	500 59
	.0025	1 304 31	3 155 59	2 830 48	1 851 28	226 15
	.0070	3 652 05	2 034 30	4 323 40	1 627 [illegible]	670 35
	.1663	$ 86 762 37	$135 427 30	$145 968 59	$ 46 564 93	$ 59 236 22
	.0133	6 938 90	4 750 67	9 476 92	[illegible]	2 538 02
	0014	730 41	-	-	[illegible]	[illegible]
	.1810	$ 94 431 68	$138 177 97	$155 475 51	$ 43 746 29	$ 61 043 83
241						
	$0.0140	$ 14 188 37	$ 17 281 75	$ 16 012 12	$ 3 076 39	$ 1 826 75
	0080	8 105 93	5 549 54	5 549 54	[illegible]	[illegible]
	.0004	405 30	21 76	21 98	[illegible]	[illegible]
	.0100	10 132 41	6 667 00	7 290 57	[illegible]	[illegible]
	.0060	5 066 21	2 736 82	3 098 34	[illegible]	[illegible]
	.0059	5 978 12	23 634 09	21 913 42	17 855 97	15 935 30
	.0060	5 066 21	4 195 92	[illegible] 890 93	[illegible]	[illegible]
	.0013	1 317 21	2 901 14	1 818 85	1 583 93	501 64
	.0040	4 052 96	2 099 12	2 143 94	[illegible]	[illegible]
	.0686	$ 54 709 72	$ 65 257 15	$ 61 739 69	$ 10 947 43	$ 7 429 97
	.0040	4 052 96	2 020 05	5 484 17	[illegible]	1 431 21
	.0004	405 30	-	-	[illegible]	[illegible]
	.0680	$ 58 767 98	$ 67 277 20	$ 67 223 86	$ 8 509 22	$ 8 455 88
	-	$175 764 98	$222 762 68	$234 100 10	$ 46 997 70	$ 58 336 12
	-	101 619 89	116 988 55	122 155 78	15 269 66	20 536 89
	-	18 069 93	11 430 66	11 430 66	[illegible]	[illegible]
	-	80 287 67	76 014 36	75 659 71	[illegible]	[illegible]
	-	45 341 27	40 269 66	40 838 52	[illegible]	[illegible]
	-	69 086 50	330 566 52	198 462 27	158 470 02	136 375 77
	-	49.760 06	56 133 43	57 903 43	[illegible]	[illegible]
	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

	0750	77 862 30	87 228 38	[illegible]	[illegible]	[illegible]
	0140	14 534 30	11 267 82	11 280 37	[illegible]	[illegible]
	0525	54 503 61	53 992 76	50 708 46	[illegible]	[illegible]
	.0300	31 144 92	29 403 70	28 309 41	[illegible]	[illegible]
	0450	46 717 38	171 483 45	130 403 34	124 766 07	83 685 96
	0330	34 259 41	40 794 16	43 077 47	6 534 75	8 618 08
	0070	7 267 15	13 985 77	12 706 15	6 718 82	5 439 00
	0150	15 572 46	9 480 73	20 125 75	[illegible]	4 553 29
	.4094	$425 024 35	$579 018 05	$576 459 74	$153 993 71	$151 435 39
	0350	36 335 74	24 490 14	43 273 92	[illegible]	6 938 18
	0035	3 633 57			[illegible]	[illegible]
	4479	$464 993 66	$603 508 20	$619 733 66	$138 814 54	$154 740 00
722						
	$0 0353	$ 18 416 79	$ 44 116 63	$ 29 984 24	$ 25 702 84	$ 11 567 45
	0300	15 651 66	34 110 63	34 861 19	8 458 97	9 209 63
	0060	3 130 33	141 08	128 31	[illegible]	[illegible]
	.0300	15 651 65	15 364 60	17 660 66	[illegible]	2 009 03
	.0175	9 130 14	8 129 14	9 470 77	[illegible]	300 63
	.0180	9 391 00	25 238 98	46 145 51	15 847 98	36 754 51
	.0200	10 434 44	11 143 36	10 935 03	708 91	500 59
	.0025	1 304 31	3 155 59	2 530 48	1 851 28	226 15
	0070	3 652 05	2 024 30	4 322 40	[illegible]	670 36
	.1663	$ 86 762 37	$183 427 30	$145 968 59	$ 46 564 93	$ 59 236 22
	.0133	6 938 90	4 750 67	9 476 92	[illegible]	2 538 02
	0014	730 41	-	[illegible]	[illegible]	[illegible]
	.1810	$ 94 431 68	$138 177 97	$155 475 51	$ 43 748 29	$ 61 043 83
241						
	$0.0140	$ 14 188 37	$ 17 261 75	$ 16 012 13	$ 3 076 39	$ 1 826 75
	0080	8 105 93	5 549 54	5 549 54	[illegible]	[illegible]
	.0004	405 30	21 76	21 98	[illegible]	[illegible]
	.0100	10 132 41	6 667 00	7 290 57	[illegible]	[illegible]
	.0050	5 066 21	2 736 82	3 098 34	[illegible]	[illegible]
	.0059	5 978 12	23 634 09	21 913 42	17 855 97	16 935 30
	.0050	5 066 21	4 196 92	3 890 93	[illegible]	[illegible]
	.0013	1 317 21	2 901 14	1 818 85	1 583 93	501 64
	.0040	4 052.96	2 099 12	3 143 94	[illegible]	[illegible]
	.0636	$ 54 709 72	$ 65 257 15	$ 61 739 69	$ 10 947 43	$ 7 429 97
	.0040	4 052 96	2 030 05	5 484 17	[illegible]	1 431 21
	.0004	405 30	-	-	[illegible]	[illegible]
	.0680	$ 58 767 98	$ 67 277 20	$ 67 223 86	$ 8 509 22	$ 8 455 88
	-	$175 764 98	$222 762 68	$234 100 10	$ 46 997 70	$ 58 336 12
	-	101 619 89	116 988 55	122 155 78	15 369 66	20 536 89
	-	18 069 93	11 430 66	11 430 66	[illegible]	[illegible]
	-	80 287 67	76 014 36	75 659 71	[illegible]	[illegible]
	-	45 341 27	40 269 66	40 838 52	[illegible]	[illegible]
	-	68 086 50	320 566 52	198 462 27	158 470 02	136 375 77
	-	49 760 06	56 133 43	57 903 43	6 373 37	8 143 37
	-	9 888 67	20 042 80	17 055 46	10 153 83	7 166 79
	-	23 377 47	13 604 15	26 692 09	[illegible]	3 314 62
	-	$566 096 44	$777 702 51	$794 196 02	$211 606 07	$228 101 58
	-	47 327 80	31 260 86	58 [illegible] 01	[illegible]	10 907 41
	-	4 769 28	-	-	[illegible]	[illegible]
	-	$618 193 52	$808 963 37	$848 435 03	$180 770 05	$234 239 71
					23.56%	26.62%

t deal with selling and buying services separately; as a consequence selling and buying costs are here consolidated.
e same rates as maxima for both services.
computed but not included in government unit costs per Mr. Bachmann's Exhibits. Amounts applicable to these firms allowance in June 1933 order, to wit: Cattle 88.69%, Hogs 14.88%, Sheep 15.43%.
ed rates as here shown is based on the relation of SELLING SERVICE revenue only resulting from applying of the ordered rates to 1931 being related to products of the "Standard" cost rates in the ratios used in Column b. The revenue test did not include Buying Service Revenues.

MEMORANDUM

COMPARING THE SECRETARY'S REQUIRED PERFORMANCE IN SELLING AND BUYING WITH ACTUAL PERFORMANCE - 193

Line	Item	CATTLE		SWINE		SHEEP
		Secretary's Requirement	Actual	Secretary's Requirement	Actual	Secretary's Requirement
1	Number full-year salesmen and buyers	78.77	188	12.29	50	7.59
2	Number of head S&B, market total	2 284 207		1 045 048		1
3	Number of drafts S&B, market	457 688		103 341		
4	Number of man-hours per year S&B	49 152	117 312	7 669	31 200	4 736
5	Sales per hour (line 3-:-4)	8.90	3.73	13.48	3.31	9.05
6	Head sold per hour (line 2-:-4)	46.47	19.47	136.27	33.50	400.47
7	Value per head (based on 30% 1931 mkt vol)	$ 46.51		$ 14.04		
8	Proceeds value hourly transactions (line 6 x 7)	$2 161.32	$905.55	$1 913.23	$470.34	$2 134.51
9	Number of head per transaction (line 2-:-3)	5.22		10.11		
10	Man-minutes per sale (60 min -:-line 5)	6.74	16.09	4.45	18.13	6.63
11	Proceeds value per sale (line 7 x 9)	$ 242.78		$ 141.94		

NOTE: Based on Government accountant's 1931 volume figures and blue audits, and 1931 revenue and proceeds studies.

J W Roberts,
Chicago, Ill.
July 1, 1933.

Exhibit No. 4 - Jr 7/27/34

MEMORANDUM

ED PERFORMANCE IN SELLING AND BUYING WITH ACTUAL PERFORMANCE - 1931

CATTLE		SWINE		SHEEP	
tary's irement	Actual	Secretary's Requirement	Actual	Secretary's Requirement	Actual
8.77	188	12.29	50	7.59	15
2 284 207		1 045 048		1 896 608	
437 688		103 341		42 867	
152	117 312	7 669	31 200	4 736	9 360
8.90	3.73	13.48	3.31	9.05	4.58
46.47	19.47	136.27	33.50	400.47	202.53
$ 46.51		$ 14.04		$ 5.33	
161.32	$905.55	$1 913.23	$470.34	$2 134.51	$1 080.02
5.22		10.11		44.24	
6.74	16.09	4.45	18.13	6.63	13.10
$ 242.78		$ 141.94		$ 235.80	

es and blue audits, and 1931 revenue and proceeds studies.

BUSINESS GETTING AND MAINTENANCE COSTS - 1951
59 AGENCIES KANSAS CITY MARKET
ANALYSIS OF AMOUNTS SO CLASSIFIED BY GOVERNMENT AND BY PETITIONER

A - ANALYSES OF CHARGES

Item	Government Costs per Mr. Buchman's Exhibits (1)	Element A - Advertising & Customer Correspondence (2)
1. Advertising Expenditures	$ 111 741 32	$ 111 741 32
2. Local and Miscellaneous entertaining of customers	3 095 33	3 095 33
3. K. C. Livestock Exchange expenses - Membership dues, etc.	21 713 64	-
4. Automobile operating expenses	9 497 80	-
5. Automobile depreciation expense	4 186 78	-
6. Travel expenses of personnel	99 823 77	
7. Total - Voluntary expenses	$ 248 797 32	$ 114 836 65
Proportion of Salaries and Wages of Personnel		
8. Agency owners salaries - proportion of	$ 33 286 78	$ 49 003 31
9. Employees salaries - proportion of	89 816 10	88 826 49
10. Total - proportion unavoidable salary expense	$ 178 072 88	$ 107 829 80
11. Total charges to [illegible] - as taken into UNIT costs	$ 427 870 19	$ 222 366 45

B - CHARACTER AND SIGNIFICANCE OF ADVERTISING EXPENSES

Item	Per Costs as alleged by	ADVERTISING EXPENSES				
		VOLUNTARY			ENFORCEMENT	
		Promotional Advertising Expense	Customer Entertainment Expense	TOTAL VOLUNTARY EXPENDITURES	Cost of Regular Workers time Mailing Circulars, etc. and corresponding with customers	TOTAL ADVERTISING EXPENSES
a	b	c	d	e	f	
Amounts involved	Govt Agencies	$111 741 32 111 741 32	$ 3 095 33 3 095 33	$ 114 836 65 114 836 65	$178 072 88 107 829 80	$[illegible] [illegible]
SIGNIFICANCE						
(a) Avg. Cost per customer (per number owners on accounts sale & purchase per Govt Exhibits (274615)	(Govt (Agencies	40.7¢ 40.7¢	1.1¢ 1.1¢	41.8¢ 41.8¢	65¢ 39¢	[illegible]
(b) Avg. Cost per market transaction (per number of accounts sale & purchase tendered (267660)	(Govt (Agencies	41.7¢ 41.7¢	1.1¢ 1.1¢	42.8¢ 42.8¢	66.8¢ 40.9¢	[illegible]
(c) Percent of market value per transaction ($473.74) (Gross proceeds $126,600,000--267660 per b)	(Govt (Agencies	- -	- -	9/100 of 1% 9/100 of 1%	14/100 of 1% 8/100 of 1%	23/100 18/100
(d) Percent of commission earnings per transaction ($6.31) (Gross Revenue earned $1,689,708--267660)	(Govt (Agencies	- -	- -	6.7% 6.7%		
(e) Percent of total service costs exclusive of return on investment ($1 744 326 65 $ 3 329 253 68	Govt Exhs Govt Allowance	6.4% 8.4%	0.1% 0.2%	6.5% 8.6%	a 10.2%	a [illegible]

3. K. C. Livestock Exchange expenses - Membership dues, etc.	$ 713 64	-
4. Automobile operating expenses	9 457 80	-
5. Automobile depreciation expense	4 186 78	
6. Travel expenses of personnel	99 825 77	
7. Total - Voluntary expenses	$ 248 797 [illegible]	$ 114 [illegible] 86
Proportion of Salaries and Wages of Personnel		
8. Agency owners salaries - proportion of	$ 88 256 76	$ 48 003 31
9. Employees salaries - proportion of	89 816 10	59 826 49
10. Total - proportion unavoidable salary expense	$ 178 072 86	$ 107 829 80
11. Total charges to [illegible] - as taken into unit costs	$ 427 870 19	$ 222 356 45

3 - CHARACTER AND SIGNIFICANCE OF EXPENSES

Item	Per Costs as alleged by	ADVERTISING EXPENSES: VOLUNTARY — Promotional Advertising Expense	VOLUNTARY — Customer Entertainment Expense	VOLUNTARY — TOTAL VOLUNTARY EXPENDITURES	INVOLUNTARY — Cost of Regular Workers time Mailing Circulars, etc. and corresponding with customers	TOTAL ADVERTISING EXPENSES
a	b	c	d	e	f	g
Amounts involved	Govt	$111 741 32	$ 3 095 33	$ 114 836 65	$178 072 80	$292 [illegible]
	Agencies	111 741 32	3 095 33	114 836 65	107 829 80	222 [illegible]
SIGNIFICANCE						
(a) Avg. Cost per customer (per number owners on accounts sale & purchase per Govt Exhibits (224515)	(Govt	40.7¢	1.13¢	41.83¢	65¢	1 [illegible]
	(Agencies	40.7¢	1.13¢	41.83¢	39¢	[illegible]
(b) Avg. Cost per market transaction (per number of accounts sale & purchase rendered (267660)	(Govt	41.7¢	1.16¢	42.86¢	66.5¢	1 [illegible]
	(Agencies	41.7¢	1.16¢	42.86¢	40.9¢	[illegible]
(c) Percent of market value per transaction ($473.74) (Gross proceeds $126,600,896-1-267660 per b)	(Govt	-	-	9/100 of 1%	14/100 of 1%	23/100 [illegible]
	(Agencies	-	-	9/100 of 1%	8/100 of 1%	18/100 [illegible]
(d) Percent of commission earnings per transaction ($6.31) (Gross Revenues earned $1,689,708-1-267660)	(Govt	-	-	6.79%		
	(Agencies	-	-	6.79%		
(e) Percent of total service costs exclusive of return on investment $1 744 328 65	Govt Exhs	6.41%	0.18%	6.59%	a 10.22%	a 1[illegible]
$ 252 255 68	Govt Allowance	8.45%	0.23%	8.68%	a 13.47%	a 2[illegible]
$ 929 576 80	Agencies	5.79%	0.16%	5.95%	b 8.57%	b 1[illegible]

(1) Difference of $66 372 07, Agency costs being the greater, due to agencies' use of independently appraised worth of owners' services rendered, if any, as owner compensation.

(2) As to Cattle - Proceeds based on avg. of 46 agencies handling 65% 1931 volume per Exhibit 249.
As to Hogs and Sheep, based on avg. of 16 agencies handling 80% 1931 volume per Exhibit 250.

Cattle,	2023647	head at $48.36 each	$97 868 569
Calves,	260560	head at 15.96 "	4 158 932
Hogs,	1045048	head at 14.04 "	14 672 474
Sheep,	1896608	head at 5.33 "	10 108 921
Total proceeds value (approximately)			$126 800 896

(3) See separate exhibit relating to country service expense - [illegible] Element B.

PETITIONERS' EXHIBIT NO. 10
WITNESS: Roberts, J. W.

BUSINESS GETTING AND MAINTENANCE COSTS - 1951
50 AGENCIES KANSAS CITY MARKET
BASIS OF ACCOUNTS AS CLASSIFIED BY GOVERNMENT AND BY PETITIONER AGENCIES

A - ANALYSES OF CHARGES

	Government Costs per Mr. Backman's Exhibits (1)	Element A- Advertising & Customer Correspondence (2)	Element B- Country Trips (Auxiliary Selling Expense) (3)	Together (4)	
	$ 111 741 39	$ 111 741 39	-		
taining of customers	3 095 33	3 095 33	-		
nses - Membership dues, etc.	21 713 64	-	$ 21 713 64		
	9 457 80	-	9 457 80		
se	4 185 75		4 185 75		
	99 623 77		99 623 77		
	$ 249 797 31	$ 114 836 66	$ 134 960 66	$ 249 797 31	
ses of Personnel					
portion of	$ 88 256 78	$ 49 003 31	$ 62 525 54	$ 111 528 85	- See Note 1 below for explanation
tion of	89 816 10	58 526 49	31 289 61	89 816 10	of difference of $23 272 07
able salary expense	$ 178 072 88	$ 107 529 80	$ 93 815 15	$ 201 344 95	
Taken into unit costs	$ 427 870 19	$ 222 366 45	$ 228 776 81	$ 451 142 26	

B - CHARACTER AND SIGNIFICANCE OF ABOVE EXPENSES

ADVERTISING EXPENSE					COUNTRY (AUXILIARY SELLING) SERVICE EXPENSE (3)			
VOLUNTARY		INVOLUNTARY						
Personal Solicitation Expense	Customer Entertainment Expense	TOTAL VOLUNTARY EXPENDITURES	Cost of Regular Workers time Mailing Circulars, etc. and corresponding with customers	TOTAL ADVERTISING EXPENSE	SECRETARY'S ALLOWANCE FOR 1951 Per June 16, 1938, order	Travel and incidental expenses	Cost of Regular Workers time Spent in Country Service Trips	TOTAL COUNTRY TRIP EXPENSE	SECRETARY'S ALLOWANCE FOR THIS EXPENSE
c	d	e	f	g	h	i	j	k	l
41.32	$ 3 095 33	$ 114 836 65	$178 072 88	$292 909 53	$122 790 17	$ 134 960 66	none	$134 960 66	None
41.32	3 095 33	114 836 65	107 529 80	222 366 45	-	134 960 66	$ 93 815 15	228 775 81	
40.7¢	1.13¢	41.83¢	65¢	106.83¢	48.4¢	49¢	-	49¢	None
40.7¢	1.13¢	41.83¢	39¢	80.83¢		49¢	34¢	83¢	
41.7¢	1.16¢	42.86¢	66.5¢	109.36¢	49.6¢	80.4¢	-	80.4¢	None
41.7¢	1.16¢	42.86¢	40.9¢	83.76¢		80.4¢	35¢	85.4¢	
-	-	9/100 of 1%	14/100 of 1%	23/100 of 1%		-	-	-	-
-	-	9/100 of 1%	8/100 of 1%	18/100 of 1%	11/100 of 1%	-	-	-	-
-	-	6.79%			7.86%	-	-	-	-
-	-	6.79%				-	-	-	-
-	-	-	-	-	-	-	-	-	-

[illegible] of customers	$ 3 095 33	$ 3 095 33	-	
nses - Membership dues, etc.	21 713 64	-	$ 21 713 64	
	9 437 80	-	9 437 80	
ise	4 185 76		4 185 76	
	99 823 77		99 823 77	
	$ 249 797 31	$ 114 [illegible] 65	$ 134 980 66	$ 249 797 31
ses of Personnel				
proportion of	$ 88 256 78	$ 49 003 31	$ 62 525 54	$ 111 528 85 - See Note 1 below for explanation
rtion of	89 816 10	58 526 49	31 289 61	89 816 10 of difference of $23 872 07
able salary expense	$ 178 072 88	$ 107 529 80	$ 93 815 15	$ 201 344 95
taken into unit costs	$ 427 870 19	$ 222 366 45	$ 228 776 81	$ 451 142 26

B - CHARACTER AND SIGNIFICANCE OF ABOVE EXPENSES

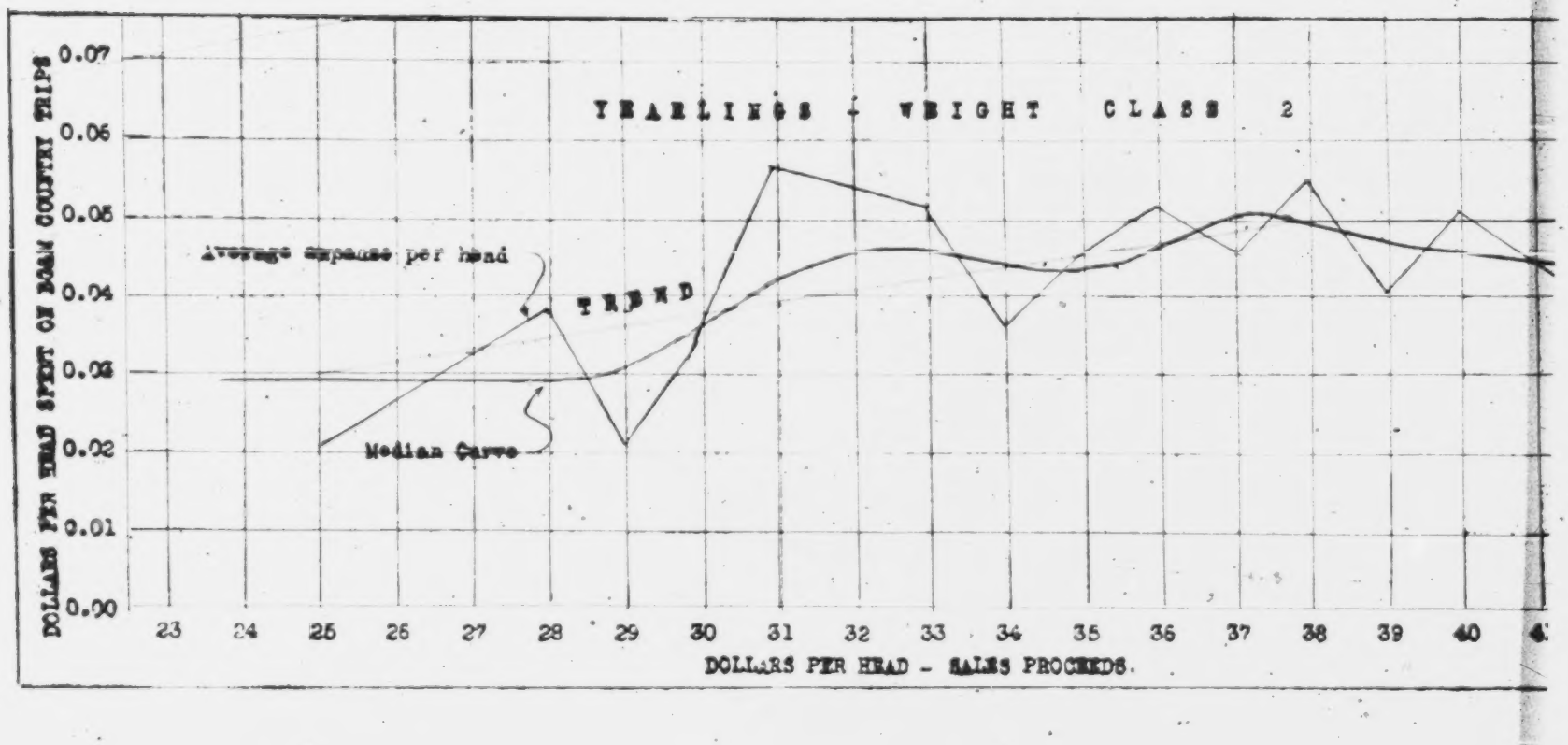
ADVERTISING EXPENSE						COUNTRY (AUXILIARY SELLING) SERVICE EXPENSE (3)			
LUNTARY			INVOLUNTARY						
ional ising nse	Customer Entertainment Expense	TOTAL VOLUNTARY EXPENDITURES	Cost of Regular Workers time Mailing Circulars, etc. and corresponding with customers	TOTAL ADVERTISING EXP	SECRETARY'S ALLOWANCE FOR BOARD Per June 16, 1938, other	Travel and incidental expenses	Cost of Regular Workers time Spent in Country Service Trips	TOTAL COUNTRY TRIP EXPENSE	SECRETARY'S ALLOWANCE FOR THIS EXPENSE
	d	e	f	g	h	i	j	k	l
11 32	$ 3 095 33	$ 114 836 65	$178 072 88	$292 909 86	$132 790 17	$ 134 980 66	none	$134 980 66	None
11 32	3 095 33	114 836 65	107 529 80	222 366 45	-	134 960 66	$ 93 815 15	228 775 81	
10.7¢	1.13¢	41.83¢	65¢	106.83¢	48.4¢	49¢	-	49¢	None
10.7¢	1.13¢	41.83¢	39¢	80.83¢		49¢	34¢	83¢	
11.7¢	1.16¢	42.86¢	66.8¢	109.36¢	49.6¢	80.4¢	-	80.4¢	None
11.7¢	1.16¢	42.86¢	40.9¢	83.76¢		80.4¢	35¢	85.4¢	
-	-	9/100 of 1%	14/100 of 1%	23/100 of 1%		-	-	-	-
-	-	9/100 of 1%	8/100 of 1%	18/100 of 1%	11/100 of 1%	-	-	-	-
-	-	6.79%			7.86%	-	-	-	-
-	-	6.79%				-	-	-	-
.41%	0.19%	6.58%	a 10.21%	a 16.79%	-	-	-	-	-
.45%	0.22%	8.68%	a 13.47%	a 22.15%	10.04%	-	-	-	-
.79%	0.16%	5.96%	b 8.67%	b 11.52%	-	-	-	-	-

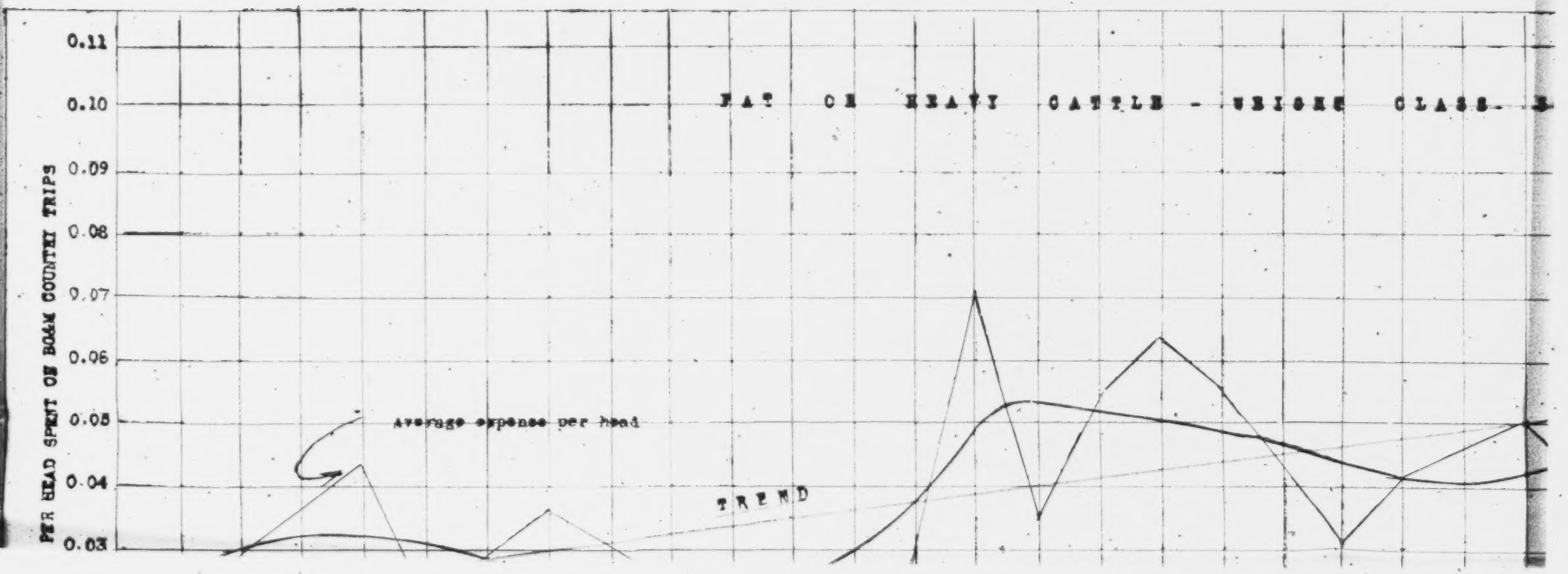
b of independently appraised worth of owners' services rendered, whereas government used drawing accounts, or booked net earnings.

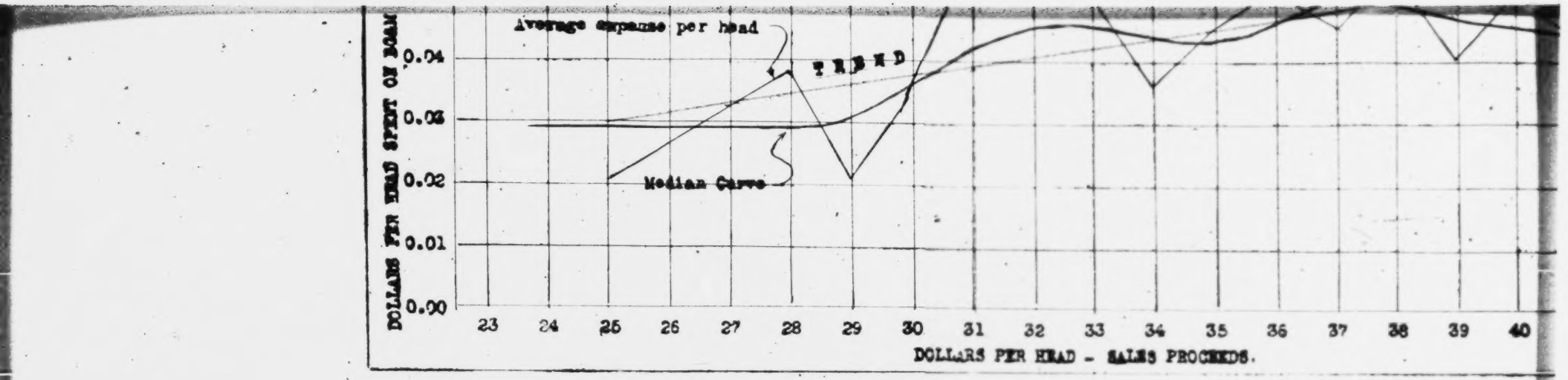
per Exhibit 249.
per Exhibit 250.

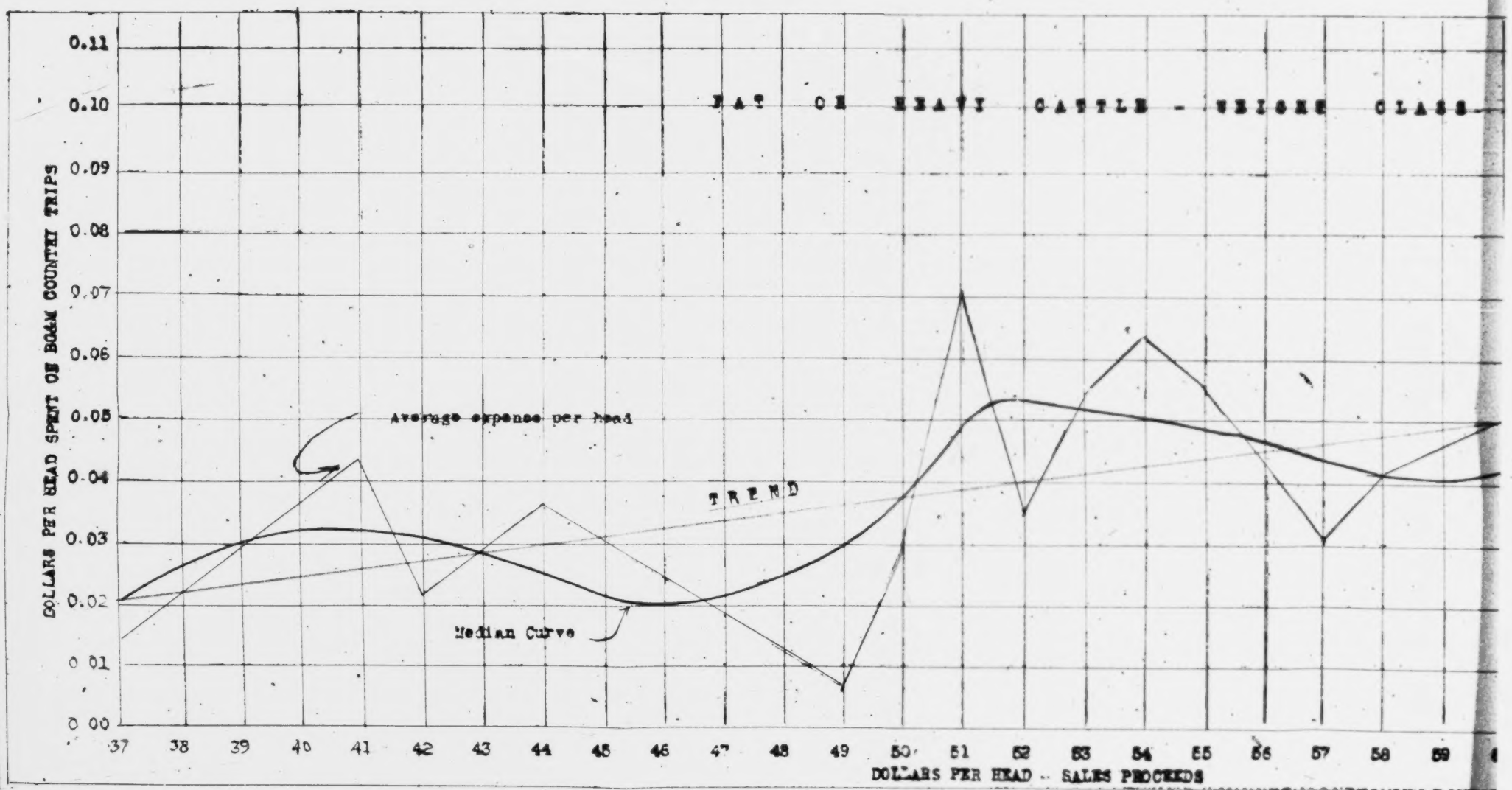
CHARTS SHOWING

TREND OF BENEFICIAL EFFECTS OF AGENCIES' COUNTRY AUXILIARY SELLING SERVICE ON CUSTOMERS' SALES PROCEEDS FROM YEARLINGS AND FAT CATTLE, KANSAS CITY MARKET, 1931.





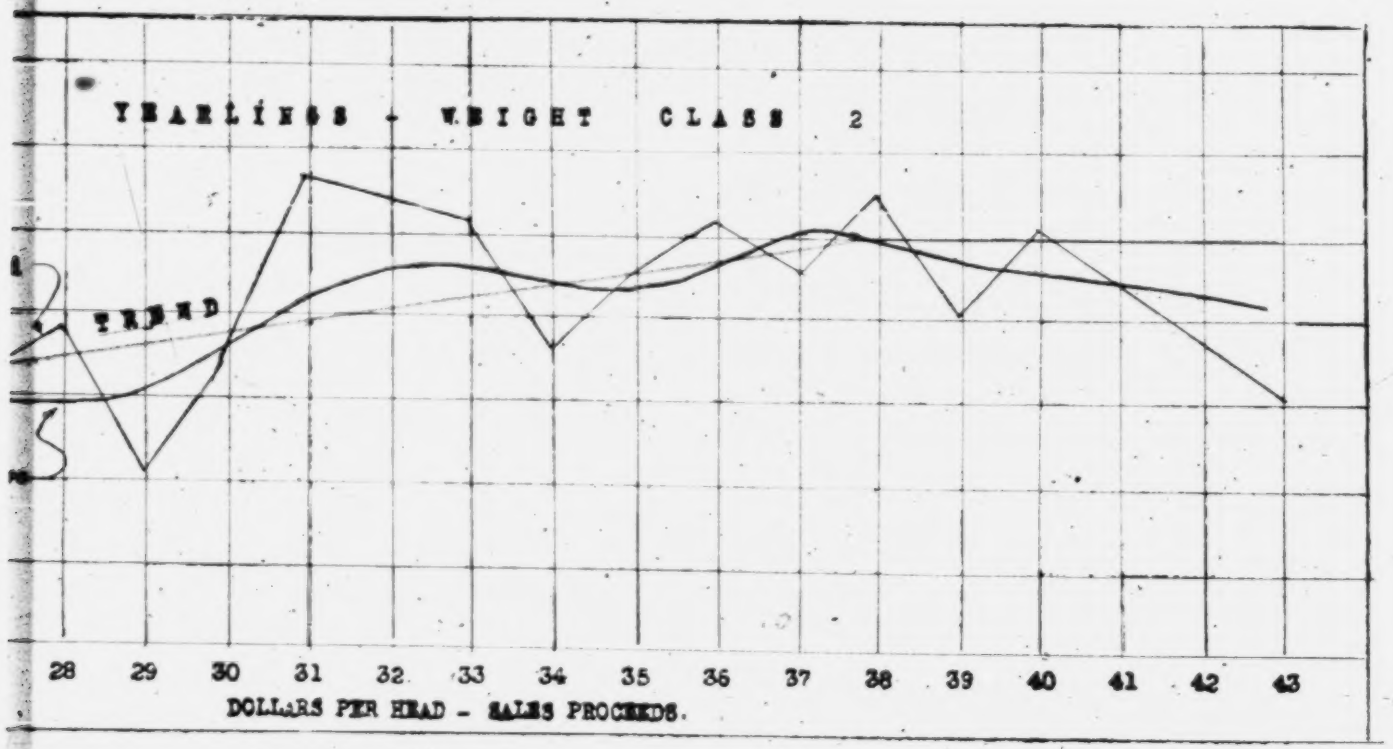

Average expense per head
TREND
Median Curve
DOLLARS PER HEAD SPENT ON BOARD
0.04
0.03
0.02
0.01
0.00
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
DOLLARS PER HEAD - SALES PROCEEDS.

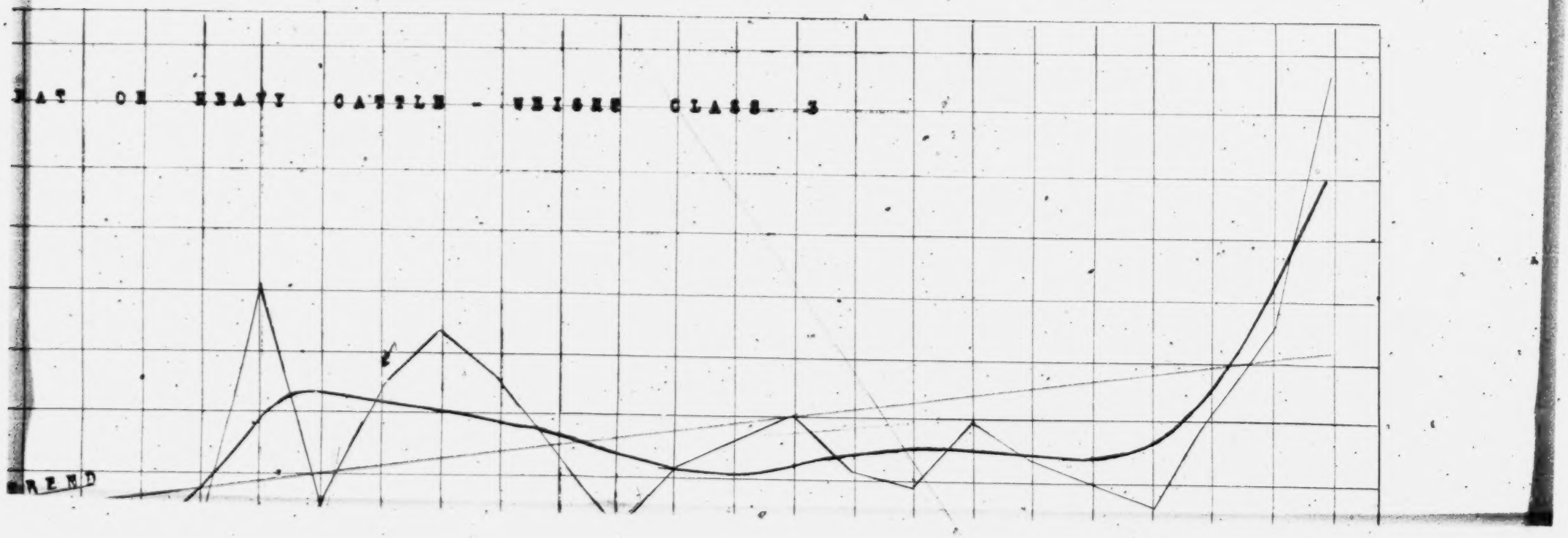

FAT OR BEAST CATTLE - WEIGHT CLASS
DOLLARS PER HEAD SPENT ON BOARD COUNTRY TRIPS
0.11
0.10
0.09
0.08
0.07
0.06
0.05
0.04
0.03
0.02
0.01
0.00
Average expense per head
TREND
Median Curve
37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59
DOLLARS PER HEAD - SALES PROCEEDS

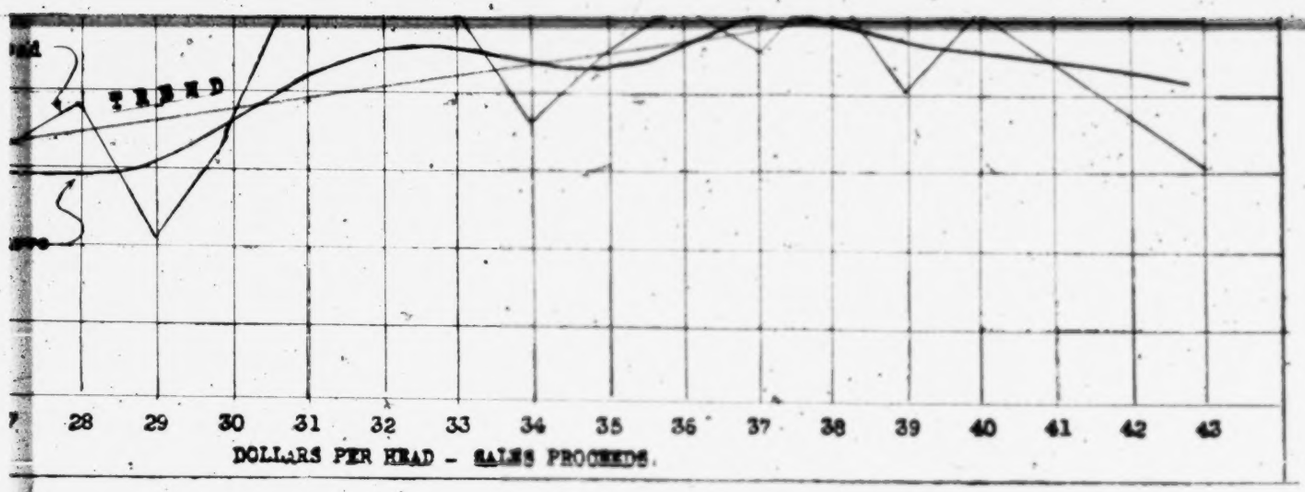
PETITIONERS' EXHIBIT NO. 11.....
WITNESS, Roberts, J. W.

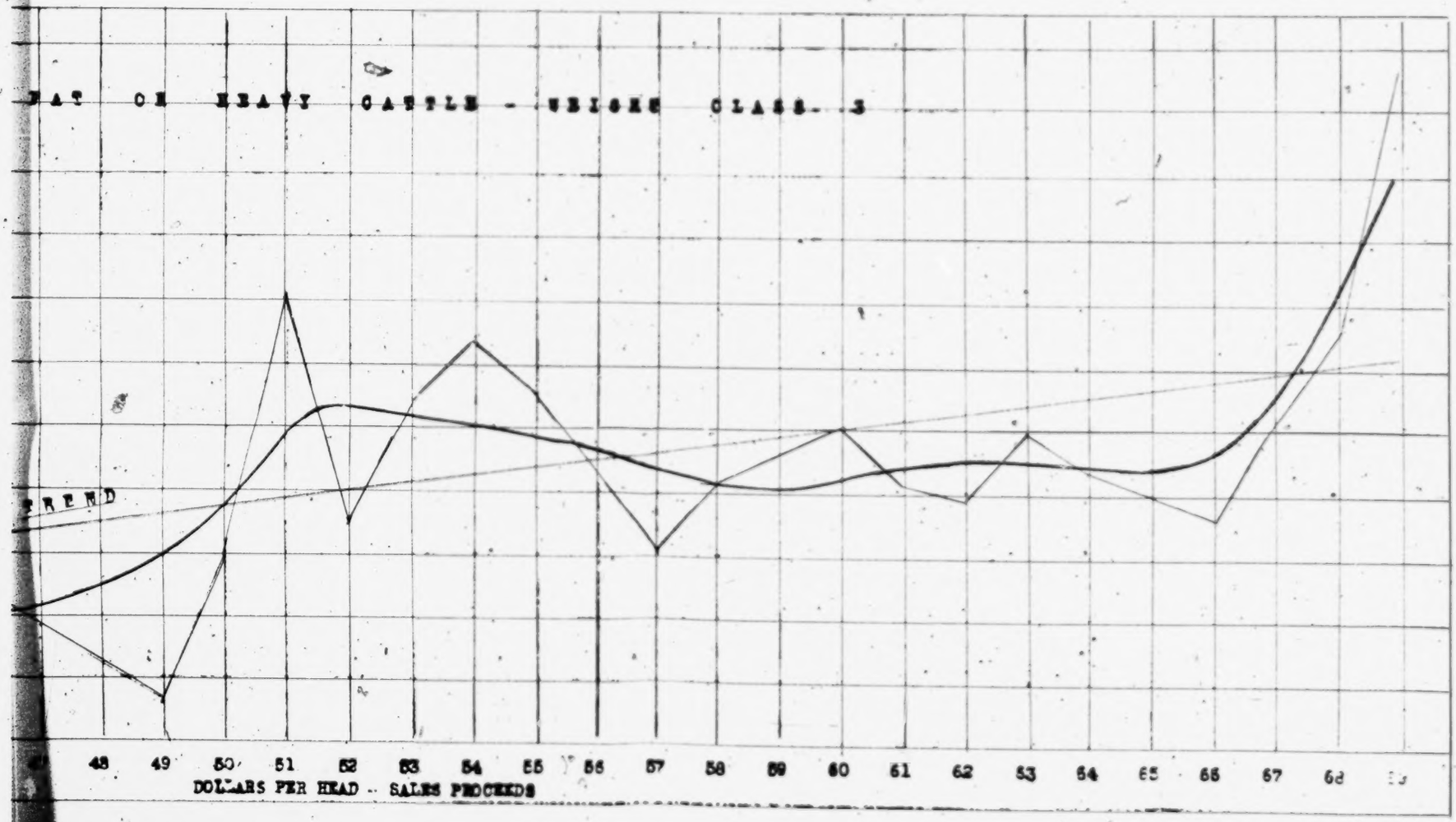
CHARTS SHOWING

BENEFICIAL EFFECTS OF AGENCIES' COUNTRY AUXILIARY SELLING SERVICE ON SALES PROCEEDS FROM YEARLINGS AND FAT CATTLE, KANSAS CITY MARKET, 1931.






TREND
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
DOLLARS PER HEAD - SALES PROCEEDS.


FAT ON HEAVY CATTLE - HEIFER CLASS. 3
TREND
48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68
DOLLARS PER HEAD - SALES PROCEEDS

TREND OF BENEFICIAL EFFECTS OF COUNTRY AUXILIARY SELLING SERVICE ON CUSTOMERS' SALES PROCEEDS

KANSAS CITY MARKET - 1931

YEARLING CATTLE - TARIFF WEIGHT CLASS 2

FOR ALL AGENCIES FOR WHICH GROSS SALES PROCEEDS AVAILABLE

(CHARTED ON PRECEDING SHEET)

Note: Weight Class 2 (Yearlings) Cattle represent 40% of Headage and 32% of gross sales proceeds of all cattle and calves

Avg. gross sales proceeds per head (nearest dollar)(1)	Agency No.	B&M Expense Element B Country Service Trips		Number of Head Cattle and Calves Sold		Avg. expense per head (Cents)
		For Agency	Group Total	For Agency	Group Total	
a	b	c	d	e	f	g
$ 43	9	$ 67 02	$ 67 02	2 190	2 190	3.1
40	52	839 15		18 357		
	59	7 173 47	8 012 62	138 747	157 104	5.1
39	56	869 14		28 721		
	74	411 58		6 709		
	75	984 14	2 264 87	20 183	55 613	4.1
38	19	534 32	534 32	9 927	9 927	5.4
37	23	1 610 93		24 927		
	25	1 832 86		42 309		
	67	13 16		372		
	78	398 96		6 776		
	82	3 921 96	7 777 87	94 395	168 780	4.6
35	4	2 227 77		32 979		
	6	588 78		10 177		
	34	3 071 46		27 161		
	35	3 381 17		55 608		
	46	2 777 03		99 151		
	54	5 250 92		116 497		
	63	3 976 73		87 618		
	70	2 708 00	23 981 86	32 932	462 021	5.2
35	7	461 82		15 377		
	20	1 553 71		27 785		
	26	1 577 66		28 700		
	42	4 543 53		58 657		
	48	1 078 24		36 224		
	50	313 43		14 740		
	65	986 30		36 362		
	72	31 76		1 930		
	76	59 22	10 491 69	7 725	227 500	4.6
34	13	1 933 53		58 751		
	15	91 80		12 624		
	18	2 209 08		47 215		
	30	951 17	5 185 56	22 527	141 123	3.7
33	13	2 559 11		56 597		
	14	1 715 98		35 329		
	62	1 900 80	6 175 89	26 850	118 776	5.2
32	-					
31	29	298 19		24 914		
	73	5 371 33	5 669 51	75 207	100 121	5.7
30	77	719 93	718 93	21 397	21 397	3.4
28	17	194 04		9 996		

(nearest dollar)(1)	No.	Country Service Trips		Cattle and Calves Sold		per head
		For Agency	Group Total	For Agency	Group Total	(Cents)
a	b	c	d	e	f	g
$ 43	9	$ 67 02	$ 67 02	2 190	2 190	3.1
40	52	839 15		18 387		
	59	7 173 47	8 012 62	138 747	157 104	5.1
39	56	869 14		28 721		
	74	411 59		5 709		
	75	984 14	2 264 87	20 183	55 613	4.1
38	19	534 32	534 32	9 927	9 927	5.4
37	23	1 610 93		24 927		
	25	1 832 86		42 309		
	67	13 16		372		
	78	398 96		6 776		
	82	3 921 96	7 777 87	94 396	168 780	4.6
35	4	2 227 77		32 979		
	6	588 78		10 177		
	34	3 071 46		27 161		
	35	3 381 17		55 608		
	46	2 777 03		99 151		
	54	5 250 92		116 497		
	63	3 976 73		87 518		
	70	2 708 00	23 981 86	32 932	462 021	5.2
35	7	451 82		15 377		
	20	1 563 71		27 785		
	26	1 577 66		28 700		
	42	4 543 53		58 657		
	48	1 076 24		36 224		
	50	313 43		14 740		
	68	886 30		36 362		
	72	31 76		1 930		
	76	58 22	10 491 69	7 725	227 500	4.6
34	12	1 933 53		58 751		
	15	91 80		12 624		
	18	2 209 06		47 218		
	30	951 17	5 185 56	22 527	141 123	3.7
33	13	2 559 11		56 597		
	14	1 715 98		35 329		
	62	1 900 80	6 175 89	26 850	118 776	5.2
32	-					
31	29	298 19		24 914		
	73	5 371 33	5 669 51	75 207	100 121	5.7
30	77	718 93	718 93	21 397	21 397	3.4
29	17	194 04		9 995		
	33	46 99	241 03	1 306	11 301	2.1
28	37	28 94		2 101		
	61	456 21	483 15	10 493	12 594	3.8
27	51	1 407 07	1 407 07	19 992	19 992	7.0
26						
25	66	33 92	33 92	1 631	1 631	2.1

(1) From Exhibit 249

TREND OF BENEFICIAL EFFECTS OF COUNTRY AUXILIARY SELLING SERVICE ON CUSTOMERS' SALES PROCEEDS
KANSAS CITY MARKET - 1931
FAT OR HEAVY CATTLE - TARIFF WEIGHT CLASS 3
FOR ALL AGENCIES FOR WHICH GROSS PROCEEDS AVAILABLE
(CHARTED ON PRECEDING SHEET)

Note. Weight Class 3 (fat or heavy) Cattle represent 46% of total Cattle and Calf headage and 63% of gross sales proceeds.

Average Gross Sales Proceeds Per Head (1) (Nearest Dollar)	Agency Number	BGAM Expense - Element B Country Service Trips		Number of Head Cattle & Calves Sold		All Cattle & Calves Sold Average BGAM-Element B Expense per head (Cents)
		For Agency	Group Total	For Agency	Group Total	
a	b	c	d	e	f	g
$ 69	9	$ 67 02		2 190		
	34	3 071 46	$ 3 138 48	27 161	29 351	1.7
68	23	1 610 93	1 610 93	24 927	24 927	6.5
67	8	7 173 47	7 173 47	138 747	138 747	5.2
66	19	534 32		9 927		
	56	869 14	1 403 46	28 721	38 648	3.6
64	25	1 832 86		42 309		
	63	3 976 73		87 518		
	76	58 22	5 867 81	7 725	137 552	4.3
63	75	984 14	984 14	20 183	20 183	4.9
62	4	2 227 77		32 979		
	46	2 777 03	5 004 80	99 151	132 130	3.8
61	48	1 075 24		36 224		
	54	5 260 92		116 497		
	82	3 921 96	10 248 12	94 396	247 117	4.1
60	52	839 18		18 357		
	74	411 69	1 250 74	6 709	25 066	5.0
59	18	2 209 06	2 209 06	47 215	47 215	4.7
58	6	588 78		10 177		
	20	1 553 71		27 785		
	65	886 30		36 362		
	78	398 96	3 427 75	6 775	81 100	4.2
57	12	1 933 53		58 757		
	60	313 43	2 246 96	14 740	73 497	3.1
55	14	1 715 98		35 329		
	33	46 99		1 306		
	36	3 381 17	5 144 14	55 606	92 241	5 6
54	17	194 04		9 995		
	30	951 17		22 527		
	42	4 543 53		58 657		
	62	1 900 80		26 850		
	72	31 78	7 621 32	1 930	119 959	6.4
53	13	2 659 11		56 697		
	70	2 708 00		32 932		
	77	718 93	5 986 04	21 397	110 926	5 4
52	26	1 577 66		28 700		
	29	298 18	1 875 84	24 914	53 614	3.5
51	73	5 371 33	5 371 33	75 207	75 207	7.1(2)
50	7	451 82	451 82	15 377	15 377	2.9
49	15	91 80	91 80	12 624	12 624	0.7
44	67	13 16	13 16	372	372	3.6

Note: Weight Class 3 (fat or heavy) Cattle represent 46% of total Cattle and Calf headage and 63% of gross sales proceeds.

Average Gross Sales Proceeds Per Head (1) (Nearest Dollar)	Agency Number	BGAM Expense - Element B Country Service Trips		Number of Head Cattle & Calves Sold		All Cattle & Calves Sold Average BGAM-Element B Expense per head (Cents)
		For Agency	Group Total	For Agency	Group Total	
a	b	c	d	e	f	g
$ 69	9	$ 67 02		2 190		
	34	3 071 46	$ 3 138 48	37 161	39 351	1.7
68	23	1 610 93	1 610 93	24 927	24 927	6.8
67	8	7 173 47	7 173 47	138 747	138 747	5.2
66	19	534 32		9 927		
	55	869 14	1 403 46	28 721	38 648	3.6
64	25	1 832 86		42 309		
	63	3 976 73		87 818		
	76	58 22	5 867 81	7 725	137 852	4.3
63	75	984 14	984 14	20 183	20 183	4.9
62	4	2 227 77		32 979		
	46	2 777 03	5 004 80	99 151	132 130	3.8
61	48	1 075 24		36 224		
	54	5 260 92		116 497		
	82	3 921 96	10 248 12	94 396	247 117	4.1
60	52	839 18		18 357		
	74	411 69	1 250 74	6 709	25 066	5.0
59	18	2 209 06	2 209 06	47 215	47 215	4.7
58	6	888 78		10 177		
	20	1 553 71		27 785		
	66	886 30		36 362		
	78	398 96	3 427 75	6 776	81 100	4.2
57	12	1 933 53		58 757		
	60	313 43	2 246 96	14 740	73 497	3.1
55	14	1 715 98		35 329		
	33	46 99		1 306		
	35	3 381 17	5 144 14	55 606	92 241	5 6
54	17	194 04		9 995		
	30	951 17		22 527		
	42	4 543 53		58 657		
	62	1 900 80		26 850		
	72	31 78	7 621 32	1 930	119 959	6.4
53	13	2 859 11		56 697		
	70	2 708 00		32 932		
	77	718 93	5 986 04	21 397	110 926	5 4
52	26	1 577 66		28 700		
	29	298 18	1 875 84	24 914	53 614	3.5
51	73	5 371 33	5 371 33	75 207	75 207	7.1(2)
50	7	451 82	451 82	15 377	15 377	2.9
49	16	91 80	91 80	12 624	12 624	0.7
44	67	13 16	13 16	372	372	3.6
42	66	33 92	33 92	1 631	1 631	2.1
41	61	456 21	456 21	10 493	10 493	4 3
39	51	1 407 07	1 407 07	19 992	19 992	7.0
37	37	26 94	26 94	2 101	2 101	1.3

(1) From Exhibit 249
(2) Agency 51 experience not plotted because of peculiar nature of its cattle business. Essentially it is a hog agency

PETITIONERS' EXHIBIT

WITNESS: ROBERTS

COMPARISON OF UNIT COSTS FOR SELLING AND BUYING SERVICES COMBINED (1)
PETITIONER AGENCIES COSTS AS GOVERNMENT ACCOUNTANTS COSTS (2)
FOR 9 AGENCIES HANDLING 42% and 21 AGENCIES HANDLING 74% of VOLUME ON EQUIVALENT CAR-LOT BASIS, AND FOR 59 PETITIONER AGENCIES
KANSAS CITY MARKET YEAR 1931

AGENCY NUMBER		CATTLE AND CALVES				HOGS				SHEEP		
in order as to importance of volume	Rank as to Volume (All Species)	No. of Head S & B	Average Unit Costs By Agencies	Average Unit Costs By Government Accountant	Allowed in order of June 1933 (page 79)	No. of Head S & B	Average Unit Costs By Agencies	Average Unit Costs By Government Accountant	Allowed in order of June 1933 (page 79)	No. of Head S & B	Average Unit Costs By Agencies	Average Unit Costs By Government Accountant
54	1st	185 312	54 81¢	51.13¢	44.79¢	27 122	47.83¢	27.16¢	18.10¢	591,028	05.65¢	06.11¢(-)
	2nd	164.860	61.19	51.82	44 79	70 554	37.53	21.71	18.10	205,441	07.08	08.62
	3rd	128,898	64.72	60 90	44 79	150 806	26 06	19.77	18.10	43,330	16.91	12.94
48	4th	157.432	58.65	49.55	44 79	33 474	41.88	36.66	18.10	7,795	22.39	20.83
83	5th	122 107	52.78	47.08	44 79	4 078	72.64	40.02	18.10	2,380	76.60	25.66
82	6th	110,529	69.30	57.64	44 79	30 135	37.05	25.85	18.10	2 007	34.23	13.55
84	7th	67 609	59.29	57.24	44 79	11 944	73.45	37.76	18.10	150,283	05.28	04.77(-)
51	8th	22.495	73 93	83.13	44.79	159.184	17.53	21.09	18.10	6,942	19.07	19.88
73	9th	79,012	66.20	82.12	44.79	34 425	34.60	27.45	18.10	4,056	14.87	09.55
Total 9 Agencies (42% of volume)		1.038.244	59.41¢	54 35¢	44.79¢	521 722	29.80¢	23.14¢	18.10¢	1,013,241	06.85¢	06.43¢
Including Return on Investment as Under			59.41¢	55.23¢	44.79¢		29.80¢	23.55¢	18.10¢		06.85¢	06.70¢
13	10th	63 945	60 18¢	57 34¢	44 79¢	40.816	26.27¢	22.53¢	18.10¢	5,688	22.08¢	22.98¢
12	11th	67 947	54 64	57 25	44.79	28,132	40.01	17.88(-)	18.10	3,439	22.56	15.85
35	12th	61 658	75.23	73 78	44.79	12,017	59.73	40.97	18.10	44,036	16.04	13.04
71	13th	62 038	70 06	68 42	44.79	20,323	50.26	36.75	18.10	1,414	40.67	26.74
55	14th	61 113	59 50	55 35	44.79	21,227	25.49	19.43	18.10	3,685	12.40	07.75
18	15th	59,107	56.07	47 62	44.79	11.653	42 38	20 01	18.10	3,157	10.08	07.85
42	16th	67 492	48 85	53 39	44.79	11,042	51.05	36.47	18.10	1,460	31.85	19.61
25	17th	53 312	60.49	55 56	44.79	19 201	52.27	25.91	18.10	3,673	21.66	17.63
34	18th	52 225	44.61	41 12(-)	44.79	16 312	28.77	22.48	18.10	190	51.58	30.93
14	19th	42 094	64.63	60 50	44.79	27 819	30 47	21.94	18.10	7,365	19.30	16.47
48	20th	42 369	81 33	56 27	44.79	59,052	42.40	29.38	18.10	430	41.17	23.40
70	21st	38 967	63.13	59 33	44.79	13.628	35.47	21.64	18.10	2,507	29.24	19.76
Total 21 Agencies (74% of volume)		1 710 501	59.49¢	55 50¢	44.79¢	802,294	30.11¢	22.91¢	18.10¢	1.090,288	07.68¢	07.02¢
Including Return on Investment as Under			59.49¢	56.50¢	44.79¢		30.11¢	23.38¢	18.10¢		07.68¢	07.29¢
Total 59 Petitioner Agencies		2 284 207	61 64¢	56 77¢	44.79¢	1,045 048	33.87¢	25.24¢	18.10¢	1.896 608	08.83¢	07.67¢
Including Return on Investment as Under			61.64¢	58.00¢	44.79¢		33.87¢	25.82¢	18.10¢		08.83¢	08.00¢

AGENCY NUMBER		CATTLE AND CALVES				HOGS				SHEEP		
in order as to importance of volume	Rank as to Volume (All Species)	No. of Head S & B	Average Unit Costs By Agencies	Average Unit Costs By Government Accountant	Allowed in order of June 1933 (page 79)	No. of Head S & B	Average Unit Costs By Agencies	Average Unit Costs By Government Accountant	Allowed in order of June 1933 (page 79)	No. of Head S & B	Average Unit Costs By Agencies	Average Unit Costs By Government Accountant
54	1st	195 312	54 81¢	51.13¢	44.79¢	27 122	47.83¢	27.16¢	18.10¢	591,028	05.65¢	05.11¢(-)
	2nd	164.860	61.19	51.82	44 79	70 554	37.53	21.71	18.10	205,441	07.08	08.62
	3rd	128,888	64.72	60 90	44 79	150 806	26 06	19.77	18.10	43,330	16.91	12.94
48	4th	157.432	58.65	49.55	44 79	33 474	41.88	36.66	18.10	7,795	22.39	20.83
83	5th	122 107	52.78	47.08	44 79	4 078	72.64	40.02	18.10	2,380	76.60	25.86
82	6th	110,529	69.30	57.64	44 79	30 135	37.05	25.85	18.10	2 007	34.23	13.56
84	7th	67 609	59.29	57.24	44 79	11 944	73.45	37.76	18.10	150,283	05.28	04.77(-)
51	8th	22.495	73 93	83.13	44.79	159.184	17.53	21.09	18.10	6,942	19.07	19.88
73	9th	79.012	66.20	82.12	44.79	34 425	34.60	27.45	18.10	4 .055	14.87	09.55
Total 9 Agencies (42% of volume)		1,038.244	59.41¢	54 35¢	44.79¢	521 722	29.80¢	23.14¢	18,10¢	1,013,241	06.85¢	06.43¢
Including Return on Investment as Under			59.41¢	55 25¢	44.79¢		29.80¢	23.55¢	18.10¢		06.85¢	06.70¢
13	10th	63 945	60 18¢	57 34¢	44 79¢	40.816	26.27¢	22.53¢	18.10¢	5,688	22.08¢	22.96¢
12	11th	67 947	54 64	57 25	44.79	28,132	40.01	17.88(-)	18.10	3,439	22.56	15.85
35	12th	61 658	75.23	73 78	44.79	12,017	59.73	40.97	18.10	44,036	16.04	13.04
71	13th	62 038	70 06	68 42	44.79	20,323	50.28	36.75	18.10	1,414	40.67	26.74
55	14th	61 113	59 50	55 35	44.79	21,227	25 49	19.43	18.10	9,685	12.40	07.75
18	15th	59,107	56.07	47 62	44.79	11.653	42 38	20 01	18.10	3,157	10.08	07.85
42	16th	67 492	48 85	53 39	44.79	11 042	51 05	36 47	18.10	1,460	31.85	19.61
25	17th	53 312	60.49	55 58	44.79	19 201	52.27	25.91	18.10	3,675	21.66	17.63
34	18th	52 225	44.61	41 12(-)	44 79	16 312	28.77	22.48	18.10	190	51.58	30.93
14	19th	42 094	64 63	60 50	44.79	27 819	30 47	21.94	18.10	7,365	19.30	16.47
48	20th	42 369	61 33	56 27	44.79	59,052	42.40	29.38	18.10	430	41.17	23.40
70	21st	38 967	63.13	59.33	44.79	13.628	35.47	21.64	18.10	2,507	29.24	19.76
Total 21 Agencies (74% of volume)		1 710 501	59.49¢	55 50¢	44.79¢	802,294	30.11¢	22.91¢	18.10¢	1.090,288	07.66¢	07.02¢
Including Return on Investment as Under			59.49¢	56 50¢	44.79¢		30.11¢	23.38¢	18.10¢		07.66¢	07.29¢
Total 59 Petitioner Agencies		2 284 207	61 64¢	56 77¢	44.79¢	1,045 048	33.87¢	25.24¢	18.10¢	1.896 608	08.83¢	07.67¢
Including Return on Investment as Under			61.64¢	58.00¢	44.79¢		33.87¢	25.82¢	18.10¢		08.83¢	08.00¢

(1) Selling and buying Services are combined to establish comparison because government accountant did not return unit costs for Selling and Buying Services s
(2) Government accountant unit costs here shown do not include Return on investment. The allowance for return on imputed capital computed by him, at 7% per annum reduced to head unit basis for the 3 groups of agencies, after apportionment to species on the basis of the relative allowances in the order, and the allowances contained in the June 1933 order are as follows:

For 9 agencies, government accountants figure, C&C 01.00¢ Hogs 00.41¢ Sheep 00.23¢ Allowance in order, C&C 01.50¢ Hogs 00.70¢ Sheep 00.40¢
For 21 agencies, government accountants figure, C&C 01.00¢ Hogs 00.47¢ Sheep 00.27¢ Allowance in order, C&C 01.50¢ Hogs 00.70¢ Sheep 00.40¢
For 59 agencies, government accountants figure, C&C 01.23¢ Hogs 00.58¢ Sheep 00.33¢ Allowance in order, C&C 01.50¢ Hogs 00.70¢ Sheep 00.40¢

PETITIONERS' EXHIBIT No. 12

WITNESS: ROBERTS, J. W

COMPARISON OF UNIT COSTS FOR SELLING AND BUYING SERVICES COMBINED (1)
PETITIONER AGENCIES COSTS AS GOVERNMENT ACCOUNTANTS COSTS (2)
9 AGENCIES HANDLING 42% and 21 AGENCIES HANDLING 74% of VOLUME ON EQUIVALENT CAR-LOT BASIS, AND FOR 59 PETITIONER AGENCIES
KANSAS CITY MARKET YEAR 1931

	CATTLE AND CALVES				HOGS				SHEEP			
	No. of Head	Average Unit Costs		Allowed in order of June 1933 (page 79)	No. of Head	Average Unit Costs		Allowed in order of June 1933 (page 79)	No. of Head	Average Unit Costs		Allowed in order of June 1933 (page 79)
	S & B	By Agencies	By Government Accountant		S & B	By Agencies	By Government Accountant		S & B	By Agencies	By Government Accountant	
	185 312	54.81¢	51.13¢	44.79¢	27 122	47.83¢	27.16¢	18.10¢	591,028	05.65¢	05.11¢(-)	05.80¢
	164 860	51.19	51.82	44.79	70 554	37.53	21.71	18.10	205,441	07.08	08.62	05.80
	128 898	64.72	60.90	44.79	150 806	26.06	19.77	18.10	43,330	16.91	12.94	05.80
	157 432	56.65	49.55	44.79	33 474	41.88	36.66	18.10	7,795	22.39	20.83	05.80
	122 107	52.78	47.08	44.79	4 078	72.64	40.02	18.10	2,380	76.60	25.66	05.80
	110,529	59.30	57.64	44.79	30 135	37.05	25.85	18.10	2 007	34.23	13.55	05.80
	67 609	59.29	57.24	44.79	11 944	73.45	37.76	18.10	150,283	05.28	04.77(-)	05.80
	22 495	73 93	83.13	44.79	159 184	17.53	21.09	18.10	6,942	19.07	19.88	05.80
	70 012	66.20	62.12	44.79	34 425	34.60	27.45	18.10	4,035	14.87	09.55	05.80
	1 038 244	59.41¢	54.35¢	44.79¢	521 722	29.80¢	23.14¢	18.10¢	1,013,241	06.85¢	06.43¢	05.80¢
		59.41¢	55.23¢	44.79¢		29.80¢	23.55¢	18.10¢		06.85¢	06.70¢	05.80¢
	83 245	60.18¢	57.34¢	44.79¢	40,816	26.27¢	22.53¢	18.10¢	5,688	22.08¢	22.96¢	05.80¢
	67 917	54.64	57.25	44.79	28,132	40.01	17.88(-)	18.10	3,439	22.56	15.85	05.80
	61 658	75.23	73.79	44.79	12,017	59.73	40.97	18.10	44,036	16.04	13.04	05.80
	62 038	70.06	38.42	44.79	20,323	50.28	36.75	18.10	1,414	40.67	26.74	05.80
	61 113	59.50	55.35	44.79	21,227	25.49	19.43	18.10	9,685	12.40	07.75	05.80
	59,107	56.07	47.62	44.79	11,653	42.38	20.01	18.10	3,157	10.08	07.85	05.80
	67 492	48.85	53.39	44.79	11,042	51.05	36.47	18.10	1,460	31.85	19.61	05.80
	53 312	60.49	55.56	44.79	19 201	52.27	25.91	18.10	3,673	21.66	17.63	05.80
	52 225	44.61	41.12(-)	44.79	16,312	28.77	22.48	18.10	190	51.58	30.93	05.80
	42 094	64.68	60.50	44.79	27 819	30.47	21.94	18.10	7,365	19.30	16.47	05.80
	42 359	81.33	56.27	44.79	59,052	42.40	29.38	18.10	430	41.17	23.40	05.80
	38 967	63.13	59.33	44.79	13,628	35.47	21.64	18.10	2,507	29.24	19.76	05.80
	1 710 501	59.49¢	55.50¢	44.79¢	802,294	30.11¢	22.91¢	18.10¢	1,090,288	07.66¢	07.02¢	05.80¢
		59.49¢	56.50¢	44.79¢		30.11¢	23.38¢	18.10¢		07.66¢	07.29¢	05.80¢
	2 284 207	61.64¢	56.77¢	44.79¢	1,045 048	33.87¢	25.24¢	18.10¢	1.896.608	08.83¢	07.67¢	05.80¢
		61.64¢	58.00¢	44.79¢		33.87¢	25.82¢	18.10¢		08.83¢	08.00¢	05.80¢

to ies)	CATTLE AND CALVES				HOGS				SHEEP			
	No. of Head	Average Unit Costs		Allowed in order of June 1933 (page 79)	No. of Head	Average Unit Costs		Allowed in order of June 1933 (page 79)	No. of Head	Average Unit Costs		Allowed in order of June 1933 (page 79)
	S & B	By Agencies	By Government Accountant		S & B	By Agencies	By Government Accountant		S & B	By Agencies	By Government Accountant	
	185 312	54 81¢	51.13¢	44.79¢	27 122	47.83¢	27.16¢	18.10¢	591,028	05.65¢	05.11¢(-)	05.80¢
	164.860	61.39	51.82	44 79	70 554	37.53	21.71	18.10	205,441	07.08	08.62	05.80
	128,888	64.72	60 90	44 79	150 806	26 06	19.77	18.10	43,330	16.91	12.94	05.80
	157.432	58.65	49.55	44 79	33 474	41.88	36.66	18.10	7,795	22.39	20.83	05.80
	122 107	52.78	47.08	44 79	4 078	72.64	40.02	18.10	2,380	76.60	25.66	05.80
	110,529	69.30	57.64	44 79	30 135	37.05	25.85	18.10	2 007	34.23	13.55	05.80
	67 609	59.29	57.24	44 79	11 944	73.45	37.76	18.10	150,283	05.28	04.77(-)	05.80
	22.495	73 93	83.13	44.79	159.184	17.53	21.09	18.10	6,942	19.07	19.88	05.80
	79,012	66.20	82.12	44.79	34 425	34.60	27.45	18.10	4 035	14.87	09.55	05.80
	1.038.244	59.41¢	54 35¢	44.79¢	521 722	29.80¢	23.14¢	18.10¢	1,013,241	06.85¢	06.43¢	05.80¢
er		59.41¢	55 23¢	44.79¢		29.80¢	23.55¢	18.10¢		06.85¢	06.70¢	05.80¢
	63 945	60 18¢	57 34¢	44 79¢	40.816	26.27¢	22.53¢	18.10¢	5,688	22.08¢	22.96¢	05.80¢
	67 947	54 64	57 25	44.79	28,132	40.01	17.88(-)	18.10	3,439	22.56	15.85	05.80
	61 658	75.23	73 78	44.79	12,017	59.73	40.97	18.10	44,036	16.04	13.04	05.80
	62 038	70 06	68 42	44.79	20,323	50.28	36.75	18.10	1,414	40.67	26.74	05.80
	61 113	59 50	55 35	44.79	21 227	25 49	19.43	18.10	9,685	12.40	07.75	05.80
	59,107	56.07	47 62	44.79	11.653	42 38	20 01	18.10	3,157	10.08	07.85	05.80
	67 492	48 85	53 39	44.79	11,042	51.05	36.47	18.10	1,460	31.85	19.61	05.80
	53 312	60.49	55 56	44.79	19 201	52.27	25.91	18.10	3,673	21.66	17.63	05.80
	52 225	44.61	41 12(-)	44 79	16 312	28.77	22.48	18.10	190	51.58	39.93	05.80
	42 094	64.63	60 50	44.79	27 819	30 47	21.94	18.10	7,365	19.30	16.47	05.80
	42 359	61 33	56 27	44.79	59,052	42.40	29.38	18.10	430	41.17	23.40	05.80
	38 967	63.13	59 33	44.79	13.628	35.47	21.64	18.10	2,507	29.24	19.76	05.80
	1 710 501	59.49¢	55 50¢	44.79¢	802,294	30.11¢	22.91¢	18.10¢	1.090,288	07.66¢	07.02¢	05.80¢
er		59.49¢	56 50¢	44 79¢		30.11¢	23.38¢	18.10¢		07.66¢	07.29¢	05.80¢
	2 284 207	61 64¢	56 77¢	44.79¢	1,045 048	33.87¢	25.24¢	18.10¢	1.896 608	08.83¢	07.67¢	05.80¢
er		61.64¢	58.00¢	44.79¢		33.87¢	25.82¢	18.10¢		08.83¢	08.00¢	05.80¢

Services are combined to establish comparison because government accountant did not set up unit costs for Selling and Buying Services separately.
tant unit costs here shown do not include Return on investment. The allowance for return on invested capital computed by him, at 7%
d to head-unit basis for the 3 groups of agencies, after apportionment to species on the basis of the relative allowances in the order,
contained in the June 1933 order, are as follows:
es, government accountants figure, C&C 00.88¢ Hogs 00.41¢ Sheep 00.23¢ Allowance in order, C&C 01.50¢ Hogs 00.70¢ Sheep 00 40¢
es, government accountants figure, C&C 01.00¢ Hogs 00.47¢ Sheep 00.27¢ Allowance in order, C&C 01 50¢ Hogs 00 70¢ Sheep 00 40¢
es, government accountants figure, C&C 01.23¢ Hogs 00.58¢ Sheep 00 33¢ Allowance in order, C&C 01.50¢ Hogs 00.70¢ Sheep 00.40¢

B.A.I. DOCKET NO. 311

CONFISCATORY ASPECTS OF THE JUNE 14 1933 ORDER'S RATES AS TO THE ELEVEN LEADING FIRMS
AND AS TO THE TWENTY-THREE LEADING FIRMS
Per page 39 of Order
CREDITS IN RED

	CATTLE & CALVES	S W I N E	S H E E P	
11 FIRMS:				
Government's costs, exclusive of return on investment	$ 679 501 58	$ 180 642 09	$ 81 385 28	$
Less amounts included as compensation for owner services	119 715 43	25 958 38	1 488 99	
Government costs, exclusive of owner compensation and return	$ 559 786 15	$ 154 683 71	$ 79 896 29	$
REVENUE UNDER JUNE 14, 1933, PRESCRIBED RATES (2nds and Buying at present rates)	$ 566 177 36	$ 155 702 77	$ 82 406 39	$
Return to owner for personal services and return on investment	$ 6 391 21	$ 980 94	$ 2 510 10	
Less Government allowance in order for return on investment	-	-	-	$
Remainder to compensate owner for services rendered	-	-	-	
23 FIRMS:				
Government costs, exclusive of return on investment	$1 064 461 09	$ 243 754 63	$ 92 694 42	$
Less amounts included as compensation for owner services	219 357 21	32 400 87	2 280 00	
Government costs, exclusive of owner compensation and return	$ 845 103 78	$ 211 353 76	$ 90 414 42	$
REVENUE UNDER JUNE 14, 1933, PRESCRIBED RATES (2nds and Buying at present rates)	$ 880 946 09	$ 199 413 80	$ 91 517 55	$
Return to owner for personal services and return on investment	$ 35 842 31	$ 11 939 96	$ 1 103 13	$
Less Government allowance in order for return on investment	-	-	-	$
Remainder to compensate owners for services rendered	-	-	-	

W Roberts
Chicago, Ill
July 1, 1933

Ref No 13

B.A.I. DOCKET NO. 511

CONFISCATORY ASPECTS OF THE JUNE 14 1933 ORDER'S RATES AS TO THE ELEVEN LEADING FIRMS
AND AS TO THE TWENTY-THREE LEADING FIRMS
Per page 39 of Order
CREDITS IN RED

	CATTLE & CALVES	S W I N E	S H E E P	ALL SPECIES
exclusive of return on investment	$ 679 501 58	$ 180 642 09	$ 81 385 28	$ 941 528 95
ed as compensation for owner services	119 715 43	25 958 38	1 488 99	147 162 80
xclusive of owner compensation and return	$ 559 786 15	$ 154 683 71	$ 79 896 29	$ 794 366 15
14. 1933. PRESCRIBED RATES (2nds and Buying at present rates)	$ 566 177 36	$ [illegible] 77	$ 82 406 39	$ [illegible] 52
personal services and return on investment.	6 391 21	$ 980 94	2 510 10	7 [illegible] 37
owance in order for return on investment	-	-	-	$ 28 560 65
ate owner for services rendered.	-	-	-	NONE

xclusive of return on investment	$1 064 461 09	$ 243 754 63	$ 92 694 42	$ 1 400 910 14
ed as compensation for owner services	219 357 21	32 400 87	2 280 00	254 038 08
xclusive of owner compensation and return	$ 845 103 78	$ 211 353 76	$ 90 414 42	$ 1 146 872 06
14, 1933, PRESCRIBED RATES (2nds and Buying at present rates)	$ 880 966 09	$ 199 413 80	$ 91 517 55	$ 1 171 897 44
personal services and return on investment	$ 35 862 21	$ 11 939 98	$ 1 103 13	$ 25 025 38
owance in order for return on investment	-	-	-	$ 40 552 32
ate owners for services rendered	-	-	-	NONE

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CHARLES ELMORE CROPLEY
CLERK

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1935

No. 686

FRED O. MORGAN, DOING BUSINESS AS FRED O. MORGAN SHEEP COMMISSION COMPANY, ET AL.,

Appellants,

vs.

THE UNITED STATES OF AMERICA AND THE SECRETARY OF AGRICULTURE.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF MISSOURI.

STATEMENT AS TO JURISDICTION.

JOHN B. GAGE,
Counsel for Appellants.